

EXHIBIT A

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Zheng,Eva | Manager | 9/1/2023 | US State and Local Tax | 9/1/23 state and local tax compliance daily touchpoint to discuss tax return updates. EY Attendees: E. Zheng, E. Hall, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/1/2023 | US State and Local Tax | 9/1/23 state and local tax compliance daily touchpoint to discuss tax return updates. EY Attendees: E. Zheng, E. Hall, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Sun,Yuchen | Senior | 9/1/2023 | US State and Local Tax | 9/1/23 state and local tax compliance daily touchpoint to discuss tax return updates. EY Attendees: E. Zheng, E. Hall, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Hall,Emily Melissa | Senior | 9/1/2023 | US State and Local Tax | 9/1/23 state and local tax compliance daily touchpoint to discuss tax return updates. EY Attendees: E. Zheng, E. Hall, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/1/2023 | US State and Local Tax | 9/1/23 state and local tax compliance daily touchpoint to discuss tax return updates. EY Attendees: E. Zheng, E. Hall, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 236.00 | 47.20 |
| Borts,Michael | Managing Director | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of Germany and Switzerland MORs and underlying documentation from 2022 | 3.00 | 814.00 | 2,442.00 |
| Huang,Yuan | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Bookkeeping 04.2023: Read inquiry emails from 01.09.2023, upload missing invoices in DATEV | 0.30 | 236.00 | 70.80 |
| Huang,Yuan | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Bookkeeping 05.2023: Reconcile accounts. | 0.20 | 236.00 | 47.20 |
| Pastrikou,Eleni | Staff | 9/1/2023 | Value Added Tax | Review of the information provided to us so as to identify any additional information that may be requested/are necessary to proceed with the VAT registration and deregistration of FTX Crypto. | 1.30 | 236.00 | 306.80 |
| Pastrikou,Eleni | Staff | 9/1/2023 | Value Added Tax | Preparation of the VAT registration forms and the VAT registration cover letter to be submitted along with the VAT registration forms of FTX Crypto to the Tax authorities detailing the reason for the VAT registration of the Company. | 1.70 | 236.00 | 401.20 |
| Healy,John | Senior Manager | 9/1/2023 | IRS Audit Matters | Work on entity IDR requests | 0.90 | 683.00 | 614.70 |
| Shea JR,Thomas M | Partner/Principal | 9/1/2023 | US Income Tax | Final Review and edits to DOJ responses, submission to S&C | 2.40 | 866.00 | 2,078.40 |
| Shea JR,Thomas M | Partner/Principal | 9/1/2023 | US Income Tax | Tax Team Leads call with D. Hariton, K. Jacobs, B. Seeway, J. Scott, J. Berman, B. Mistler | 0.40 | 866.00 | 346.40 |
| Shabanaj,Vlora | Manager | 9/1/2023 | Non US Tax | Disc S. Knüwer regarding possibility of PE in Switzerland | 0.30 | 551.00 | 165.30 |
| Shabanaj,Vlora | Manager | 9/1/2023 | Non US Tax | Regarding annual VAT return 2021: Review purchase / sales invoices / other documents, preparation of an overview, disc A. Bruns and Vlora Shabanaj regarding data provided | 0.70 | 551.00 | 385.70 |
| Bruns,Alexander | Senior Manager | 9/1/2023 | Non US Tax | Internal call to discuss the data provided related to the annual VAT return 2021. EY Attendees: A. Bruns, V. Shabanaj | 0.70 | 683.00 | 478.10 |
| Hall,Emily Melissa | Senior | 9/1/2023 | US State and Local Tax | Reviewed and updated apportionment calculations for each FTX entity and drafted summary charts to input to state tax automated workpaper input file. | 3.90 | 415.00 | 1,618.50 |
| Hall,Emily Melissa | Senior | 9/1/2023 | US State and Local Tax | Conducted research regarding apportionment sourcing questions for FTX entities. | 2.60 | 415.00 | 1,079.00 |
| Hall,Emily Melissa | Senior | 9/1/2023 | US State and Local Tax | Sent emails to state and local tax team regarding filing approach methodologies for state tax returns. | 1.10 | 415.00 | 456.50 |
| Zheng,Eva | Manager | 9/1/2023 | US State and Local Tax | Reviewed separate state returns as 2nd reviewer and provide feedbacks to preparer/1st reviewer. | 3.20 | 551.00 | 1,763.20 |
| Molnar,Evgeniya | Senior | 9/1/2023 | US State and Local Tax | Prepare unitary workbook templates for unitary return. | 3.60 | 415.00 | 1,494.00 |
| Molnar,Evgeniya | Senior | 9/1/2023 | US State and Local Tax | Review and discuss unitary workbooks with preparer via teams | 1.80 | 415.00 | 747.00 |
| Molnar,Evgeniya | Senior | 9/1/2023 | US State and Local Tax | Review and discuss comments with preparers on separate returns for FTX entities | 2.40 | 415.00 | 996.00 |
| Molnar,Evgeniya | Senior | 9/1/2023 | US State and Local Tax | Provide guidance to preparer on clearing reviewer comments via teams | 0.60 | 415.00 | 249.00 |
| Camargos,Lorraine Silva | Senior | 9/1/2023 | Payroll Tax | Payroll June 2023 - Calculation & reports | 0.90 | 415.00 | 373.50 |
| Camargos,Lorraine Silva | Senior | 9/1/2023 | Payroll Tax | Payroll July 2023 - Calculation & reports | 0.90 | 415.00 | 373.50 |
| Camargos,Lorraine Silva | Senior | 9/1/2023 | Payroll Tax | Payroll August 2023 - Calculation, reports & posting files | 2.20 | 415.00 | 913.00 |
| Camargos,Lorraine Silva | Senior | 9/1/2023 | Payroll Tax | We have created the posting file for accounting booking. We needed to adjust per accounting request the file and we have completed for May, June and July. | 1.20 | 415.00 | 498.00 |
| Osmer,Maren | Partner/Principal | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of status and reports from the EY team regarding financial statements preparation 2021 | 0.50 | 866.00 | 433.00 |
| Rumford,Neil | Partner/Principal | 9/1/2023 | Non US Tax | ZUBR Exchange Ltd review of tax returns for FY2021 and 2022 | 0.30 | 866.00 | 259.80 |
| Rumford,Neil | Partner/Principal | 9/1/2023 | Non US Tax | ZUBR Exchange Ltd - email and call to S Ramagge of Fiduciary (Co Sec) to try and obtain original signed balance sheet for FY2021 | 0.20 | 866.00 | 173.20 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Nguyen,Thinh | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare the working paper for Analyze over-indebtedness of Financial statement 2021 | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Filling the going concern plausibility checklist for financial statement 2021 | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze the liquidity of trade payable in financial statement 2021 | 0.60 | 236.00 | 141.60 |
| Nguyen,Thinh | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare a new draft of financial statement 2021 on basic of sub prime contractor | 1.50 | 236.00 | 354.00 |
| Nguyen,Thinh | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review preparation the new draft of financial statement 2021 on basic of sub prime contractor | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/1/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare working paper for financial statement 2022 | 1.00 | 236.00 | 236.00 |
| Shabanaj,Vlora | Manager | 9/1/2023 | Non US Tax | Internal call to discuss the data provided related to the annual VAT return 2021. EY Attendees: A. Bruns, V. Shabanaj | 0.70 | 551.00 | 385.70 |
| Shabanaj,Vlora | Manager | 9/1/2023 | Non US Tax | Reviewing data provided and preparing respective overviews related to the annual VAT return 2021. | 3.00 | 551.00 | 1,653.00 |
| Hall,Emily Melissa | Senior | 9/2/2023 | US State and Local Tax | Analyzed trial balances and balance sheet for FTX entities to finalize property factor breakdown for apportionment purposes. | 2.70 | 415.00 | 1,120.50 |
| Hall,Emily Melissa | Senior | 9/3/2023 | US State and Local Tax | Analyzed payroll data for each relevant FTX entity to finalize payroll factor breakdown for apportionment purposes. | 1.10 | 415.00 | 456.50 |
| Hall,Emily Melissa | Senior | 9/3/2023 | US State and Local Tax | Prepared final updates to apportionment workpapers for call on 9/4 with state and local tax team. | 2.20 | 415.00 | 913.00 |
| Hall,Emily Melissa | Senior | 9/4/2023 | US State and Local Tax | Internal call with state and local tax team to walk through apportionment for each FTX entity to finalize proper sourcing approaches. EY Attendees: E. Zheng, M. Musano, W. Bieganski, E. Hall | 1.50 | 415.00 | 622.50 |
| Zheng,Eva | Manager | 9/4/2023 | US State and Local Tax | Internal call with state and local tax team to walk through apportionment for each FTX entity to finalize proper sourcing approaches. EY Attendees: E. Zheng, M. Musano, W. Bieganski, E. Hall | 1.50 | 551.00 | 826.50 |
| Musano,Matthew Albert | Senior Manager | 9/4/2023 | US State and Local Tax | Internal call with state and local tax team to walk through apportionment for each FTX entity to finalize proper sourcing approaches. EY Attendees: E. Zheng, M. Musano, W. Bieganski, E. Hall | 1.50 | 683.00 | 1,024.50 |
| Bieganski,Walter | Client Serving Contractor WB | 9/4/2023 | US State and Local Tax | Internal call with state and local tax team to walk through apportionment for each FTX entity to finalize proper sourcing approaches. EY Attendees: E. Zheng, M. Musano, W. Bieganski, E. Hall | 1.50 | 200.00 | 300.00 |
| Hall,Emily Melissa | Senior | 9/4/2023 | US State and Local Tax | 9/4/23 state and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.30 | 415.00 | 124.50 |
| Zheng,Eva | Manager | 9/4/2023 | US State and Local Tax | 9/4/23 state and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.30 | 551.00 | 165.30 |
| Molnar,Evgeniya | Senior | 9/4/2023 | US State and Local Tax | State and local compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.30 | 415.00 | 124.50 |
| Eikenes,Ryan | Staff | 9/4/2023 | US State and Local Tax | 9/4/23 state and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.30 | 236.00 | 70.80 |
| Sun,Yuchen | Senior | 9/4/2023 | US State and Local Tax | State and local compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.30 | 415.00 | 124.50 |
| Huang,Yuan | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Bookkeeping 01.2023: Reconcile accounts, work on the Bookkeeping control list | 0.70 | 236.00 | 165.20 |
| Huang,Yuan | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Bookkeeping 04.2023: check feedback from Jörg | 0.30 | 236.00 | 70.80 |
| Huang,Yuan | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call status with Dennis and Thinh: update and review of financial statements preparation 2021 | 0.30 | 236.00 | 70.80 |
| Tsikouris,Anastasios | Manager | 9/4/2023 | Non US Tax | Email communication with Client in relation to the tax compliance services to be provided to FTX Crypto and FTX EMEA. | 0.30 | 551.00 | 165.30 |
| Pastrikou,Eleni | Staff | 9/4/2023 | Value Added Tax | Preparation of the VAT deregistration form and Questionnaire of FTX Crypto to be submitted to the Tax authorities. | 0.80 | 236.00 | 188.80 |
| Borts,Michael | Managing Director | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of negative balances for Germany at transaction level | 1.00 | 814.00 | 814.00 |
| Katelas,Andreas | Manager | 9/4/2023 | US International Tax | Research documents relating to recent settlement between FTX and Genesis | 1.20 | 551.00 | 661.20 |
| Geisler,Arthur | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | New TB as at 31.12.2022 | 1.00 | 236.00 | 236.00 |
| Mistler,Brian M | Manager | 9/4/2023 | US Income Tax | Preparation of initial draft responses to DOJ | 3.40 | 551.00 | 1,873.40 |

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| Mistler,Brian M | Manager | 9/4/2023 | US Income Tax | Review of organizational structure data for DOJ responses | 0.60 | 551.00 | 330.60 |
| Hall,Emily Melissa | Senior | 9/4/2023 | US State and Local Tax | Updated apportionment workpapers based on 9/4 call with state and local tax team. | 3.10 | 415.00 | 1,286.50 |
| Hall,Emily Melissa | Senior | 9/4/2023 | US State and Local Tax | See comments | 0.70 | 415.00 | 290.50 |
| Zheng,Eva | Manager | 9/4/2023 | US State and Local Tax | Reviewed 2nd batch of separate state returns as 2nd reviewer and provide feedbacks to preparer/1st reviewer. | 3.40 | 551.00 | 1,873.40 |
| Osmer,Maren | Partner/Principal | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Feedback to the EY Team on the current status and compilation report 2021 preparing review notes. | 0.50 | 866.00 | 433.00 |
| Hebel,Pia | Staff | 9/4/2023 | Non US Tax | FTX Germany GmbH - prep TR 2020 + 2021 | 2.10 | 236.00 | 495.60 |
| Eikenes,Ryan | Staff | 9/4/2023 | US State and Local Tax | Filled in in for tabs for redacted entities and uploaded to OIT | 0.60 | 236.00 | 141.60 |
| Eikenes,Ryan | Staff | 9/4/2023 | US State and Local Tax | Cleared diagnostics for redacted entities and | 3.90 | 236.00 | 920.40 |
| Eikenes,Ryan | Staff | 9/4/2023 | US State and Local Tax | Continued to clear diagnostics for redacted entities | 0.40 | 236.00 | 94.40 |
| Huang,Ricki | Senior | 9/4/2023 | IRS Audit Matters | Navigate through the client portal for the historic client information supports for the response to the DOJ requests | 3.20 | 415.00 | 1,328.00 |
| Mosdzin,Dennis | Senior Manager | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call status update and review of financial statements preparation 2021 | 0.30 | 683.00 | 204.90 |
| Nguyen,Thinh | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze the liquidity of the company in fiscal 2021 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare working paper for financial statement 2022- Part Income statement | 1.10 | 236.00 | 259.60 |
| Nguyen,Thinh | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal discuss with Dennis and Yuan regarding the financial statement 2021 working paper | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/4/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze accruals and Liability in financial statement 2022 | 1.20 | 236.00 | 283.20 |
| Tong,Chia-Hui | Senior Manager | 9/5/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: C. Ancona, C. Tong | 0.90 | 683.00 | 614.70 |
| Ancona,Christopher | Senior | 9/5/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: C. Ancona, C. Tong | 0.90 | 415.00 | 373.50 |
| Mistler,Brian M | Manager | 9/5/2023 | US Income Tax | Meeting to discuss DOJ numeric supports EY Attendees: R. Huang, B. Mistler | 0.60 | 551.00 | 330.60 |
| Huang,Ricki | Senior | 9/5/2023 | IRS Audit Matters | Meeting to discuss DOJ numeric supports EY Attendees: R. Huang, B. Mistler | 0.60 | 415.00 | 249.00 |
| Mistler,Brian M | Manager | 9/5/2023 | US Income Tax | Meeting to debrief on numeric supports EY Attendees: R. Huang, B. Mistler | 0.10 | 551.00 | 55.10 |
| Huang,Ricki | Senior | 9/5/2023 | IRS Audit Matters | Meeting to debrief on numeric supports EY Attendees: R. Huang, B. Mistler | 0.10 | 415.00 | 41.50 |
| Mistler,Brian M | Manager | 9/5/2023 | US Income Tax | Meeting to walk through numeric support EY Attendees: R. Huang, B. Mistler, J. Scott | 0.40 | 551.00 | 220.40 |
| Scott,James | Client Serving Contractor JS | 9/5/2023 | US Income Tax | Meeting to walk through numeric support EY Attendees: R. Huang, B. Mistler, J. Scott | 0.40 | 600.00 | 240.00 |
| Huang,Ricki | Senior | 9/5/2023 | IRS Audit Matters | Meeting to walk through numeric support EY Attendees: R. Huang, B. Mistler, J. Scott | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/5/2023 | US State and Local Tax | Internal call to walk through state tax automated compliance workpapers, the upload method to One Source, and how to prepare state returns in One Source. EY Attendees: E. Hall, E. Molnar, S. Gabison | 0.80 | 415.00 | 332.00 |
| Molnar,Evgeniya | Senior | 9/5/2023 | US State and Local Tax | Internal call to walk through state tax automated compliance workpapers, the upload method to One Source, and how to prepare state returns in One Source EY Attendees: E. Hall, E. Molnar, S. Gabis | 0.80 | 415.00 | 332.00 |
| Gabison,Salome | Staff | 9/5/2023 | US State and Local Tax | Internal call to walk through state tax automated compliance workpapers, the upload method to One Source, and how to prepare state returns in One Source EY Attendees: E. Hall, E. Molnar, S. Gabis | 0.80 | 236.00 | 188.80 |
| Mistler,Brian M | Manager | 9/5/2023 | US Income Tax | Meeting with M. Zhou, B. Mistler to discuss post-filing tax return documentation. EY Attendees: B. Mistler, M. Zhuo | 0.60 | 551.00 | 330.60 |
| Zhuo,Melody | Staff | 9/5/2023 | Tax Advisory | Meeting with M. Zhou, B. Mistler to discuss post-filing tax return documentation. EY Attendees: B. Mistler, M. Zhuo | 0.60 | 236.00 | 141.60 |
| Staromiejska,Kinga | Senior Manager | 9/5/2023 | Non US Tax | Meeting to discuss the master data repository for all workstreams. EY Attendees: C. Tong, C. Ancona, C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 683.00 | 409.80 |
| Tong,Chia-Hui | Senior Manager | 9/5/2023 | Project Management Office Transition | Meeting to discuss the master data repository for all workstreams. EY Attendees: C. Tong, C. Ancona, C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 683.00 | 409.80 |

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|-----------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Ancona,Christopher | Senior | 9/5/2023 | Project Management Office Transition | Meeting to discuss the master data repository for all workstreams. EY Attendees: C. Tong, C. Ancona, C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 415.00 | 249.00 |
| MacLean,Corrie | Senior | 9/5/2023 | Non US Tax | Meeting to discuss the master data repository for all workstreams. EY Attendees: C. Tong, C. Ancona, C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 415.00 | 249.00 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Meeting to discuss the master data repository for all workstreams. EY Attendees: C. Tong, C. Ancona, C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 551.00 | 330.60 |
| Staromiejska,Kinga | Senior Manager | 9/5/2023 | Non US Tax | Meeting to discuss master data repository. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, R. Marzziotti, T. Mamkin | 0.40 | 683.00 | 273.20 |
| MacLean,Corrie | Senior | 9/5/2023 | Non US Tax | Meeting to discuss master data repository. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, R. Marzziotti, T. Mamkin | 0.40 | 415.00 | 166.00 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Meeting to discuss master data repository. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, R. Marzziotti, T. Mamkin | 0.40 | 551.00 | 220.40 |
| Borts,Michael | Managing Director | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | Switzerland review: Nikita Asutosh Srivastava; Victor Bouza; Nancy I Hernandez Cc: Juan Leston; Michael Borts; Abel John Mathew | 1.00 | 814.00 | 814.00 |
| Hall,Emily Melissa | Senior | 9/5/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.50 | 415.00 | 207.50 |
| Molnar,Evgeniya | Senior | 9/5/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.50 | 415.00 | 207.50 |
| Sun,Yuchen | Senior | 9/5/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.50 | 415.00 | 207.50 |
| Zheng,Eva | Manager | 9/5/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.50 | 551.00 | 275.50 |
| Molnar,Evgeniya | Senior | 9/5/2023 | US State and Local Tax | Continued discussions on state and local tax compliance regarding state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Hall,Emily Melissa | Senior | 9/5/2023 | US State and Local Tax | Continued discussions on state and local tax compliance regarding state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/5/2023 | US State and Local Tax | Continued discussions on state and local tax compliance regarding state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 236.00 | 47.20 |
| Zheng,Eva | Manager | 9/5/2023 | US State and Local Tax | Continued discussions on state and local tax compliance regarding state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 551.00 | 110.20 |
| Eikenes,Ryan | Staff | 9/5/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.50 | 236.00 | 118.00 |
| Sun,Yuchen | Senior | 9/5/2023 | US State and Local Tax | Continued discussions on state and local tax compliance regarding state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Flagg,Nancy A. | Managing Director | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 814.00 | 407.00 |
| Dulceak,Crystal | Manager | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 551.00 | 275.50 |
| Hall,Emily Melissa | Senior | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 415.00 | 207.50 |
| Zheng,Eva | Manager | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 551.00 | 275.50 |
| Scott,James | Client Serving Contractor JS | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 600.00 | 300.00 |
| Musano,Matthew Albert | Senior Manager | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 683.00 | 341.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|------------------------|--|------|-------------|-----------------------|
| Bieganski, Walter | Client Serving Contractor WB | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 200.00 | 100.00 |
| Sun, Yuchen | Senior | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 415.00 | 207.50 |
| Jimenez, Joseph Robert | Senior Manager | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 683.00 | 341.50 |
| Davis, Kathleen F. | Manager | 9/5/2023 | US State and Local Tax | 9/5/23 weekly state and local tax field of play call to discuss tax workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Jimenez, J. Scott, K. Davis, C. Dulceak, E. Zheng, Y. Sun, N. Flagg | 0.50 | 551.00 | 275.50 |
| Hall, Emily Melissa | Senior | 9/5/2023 | US State and Local Tax | Internal call to walk through removing certain errors from separate company workpapers to ensure contents can be properly upload to One Source. EY Attendees: E. Hall, Y. Sun | 0.30 | 415.00 | 124.50 |
| Sun, Yuchen | Senior | 9/5/2023 | US State and Local Tax | Internal call to walk through removing certain errors from separate company workpapers to ensure contents can be properly upload to One Source. EY Attendees: E. Hall, Y. Sun | 0.30 | 415.00 | 124.50 |
| Katelas, Andreas | Manager | 9/5/2023 | US International Tax | External meeting with FTX and Alvarez & Marsal (A&M) to discuss foreign financial accounts EY Attendees: A. Katelas, L. Lovelace, K. Pawa Other Attendees: M. Celia (FTX), S. Witherspoon (A&M) | 1.00 | 551.00 | 551.00 |
| Lovelace, Lauren | Partner/Principal | 9/5/2023 | US International Tax | External meeting with FTX and Alvarez & Marsal (A&M) to discuss foreign financial accounts EY Attendees: A. Katelas, L. Lovelace, K. Pawa Other Attendees: M. Celia (FTX), S. Witherspoon (A&M) | 1.00 | 866.00 | 866.00 |
| Pawa, Kunal | Senior Manager | 9/5/2023 | US International Tax | External meeting with FTX and Alvarez & Marsal (A&M) to discuss foreign financial accounts EY Attendees: A. Katelas, L. Lovelace, K. Pawa Other Attendees: M. Celia (FTX), S. Witherspoon (A&M) | 1.00 | 683.00 | 683.00 |
| Bost, Anne | Managing Director | 9/5/2023 | Transfer Pricing | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 814.00 | 651.20 |
| Katelas, Andreas | Manager | 9/5/2023 | US International Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 551.00 | 440.80 |
| Mistler, Brian M | Manager | 9/5/2023 | US Income Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 551.00 | 440.80 |
| Scott, James | Client Serving Contractor JS | 9/5/2023 | US Income Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 600.00 | 480.00 |
| Lovelace, Lauren | Partner/Principal | 9/5/2023 | US International Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 866.00 | 692.80 |
| Bailey, Doug | Partner/Principal | 9/5/2023 | US International Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 866.00 | 692.80 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Shea JR,Thomas M | Partner/Principal | 9/5/2023 | US Income Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 866.00 | 692.80 |
| Berman,Jake | Senior Manager | 9/5/2023 | US Income Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 683.00 | 546.40 |
| Jayanthi,Lakshmi | Senior Manager | 9/5/2023 | US International Tax | Weekly external meeting with Alvarez & Marsal (A&M) and Sullivan & Cromwell (S&C) to discuss tax technical issues EY Attendees: A. Katelas, D. Bailey, L. Lovelace, T. Shea, A. Bost, J. Berman, B. Mistler, L. Jayanthi, J. Scott Other Attendees: K. Jacobs (A&M), B. Seaway (A&M), D. Hariton (S&C) | 0.80 | 683.00 | 546.40 |
| Srivastava,Nikita Asutosh | Manager | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Hernandez, M. Borts, N. Srivastava | 0.40 | 551.00 | 220.40 |
| Borts,Michael | Managing Director | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Hernandez, M. Borts, N. Srivastava | 0.40 | 814.00 | 325.60 |
| Hernandez,Nancy I. | Senior Manager | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: N. Hernandez, M. Borts, N. Srivastava | 0.40 | 683.00 | 273.20 |
| Carver,Cody R. | Senior | 9/5/2023 | Payroll Tax | Support of customers missing technical tax information, verifying identities and providing corrections. Ensuring FTX entity delivers tax matters correctly and timely. | 1.80 | 415.00 | 747.00 |
| Bost,Anne | Managing Director | 9/5/2023 | Transfer Pricing | Read and respond to emails regarding memos supporting filing positions | 0.90 | 814.00 | 732.60 |
| Bost,Anne | Managing Director | 9/5/2023 | Transfer Pricing | Begin to consider structure for memo to support tax filing position 1 | 1.30 | 814.00 | 1,058.20 |
| Bost,Anne | Managing Director | 9/5/2023 | Transfer Pricing | Review draft outline and research for memo to support tax filing position 4 | 0.60 | 814.00 | 488.40 |
| Bost,Anne | Managing Director | 9/5/2023 | Transfer Pricing | Begin to consider structure for memo to support tax filing position 2 | 1.40 | 814.00 | 1,139.60 |
| Flagg,Nancy A. | Managing Director | 9/5/2023 | US State and Local Tax | Review tax claims list from Kroll to validate EY log and email S, Akter (Kroll) for claim copies that are not available online | 0.70 | 814.00 | 569.80 |
| Craven,Simone | Manager | 9/5/2023 | Non US Tax | Irish tax queries - liaising with EY US, Irish Revenue and Matheson | 1.00 | 551.00 | 551.00 |
| Short,Victoria | Manager | 9/5/2023 | Payroll Tax | New Information request documentation upload. Correspondence review. Account status excel for 2 entities regarding employment tax accounts. | 3.80 | 551.00 | 2,093.80 |
| Bailey,Doug | Partner/Principal | 9/5/2023 | Tax Advisory | Analyzing the lifecycle of crypto assets for tax ownership purposes | 2.10 | 866.00 | 1,818.60 |
| Delff,Björn | Partner/Principal | 9/5/2023 | Non US Tax | FTX Germany GmbH: Alignment with Direct Tax Team re. The timing and status of filing of tax returns 2021 (alignment with S. Knüwer (EY) and P. Hebel (EY)). | 0.10 | 866.00 | 86.60 |
| Glatstein,Arielle | Senior | 9/5/2023 | Tax Advisory | Pillar Two research and considerations regarding ownership structure | 2.00 | 415.00 | 830.00 |
| Mistler,Brian M | Manager | 9/5/2023 | US Income Tax | Revisions to DOJ responses | 1.70 | 551.00 | 936.70 |
| Tong,Chia-Hui | Senior Manager | 9/5/2023 | Project Management Office Transition | Prepare meeting agenda for J. Chan (FTX) meeting | 0.30 | 683.00 | 204.90 |
| Tong,Chia-Hui | Senior Manager | 9/5/2023 | Project Management Office Transition | Develop detailed workplan for upcoming tax compliance deliverables | 2.30 | 683.00 | 1,570.90 |
| Tong,Chia-Hui | Senior Manager | 9/5/2023 | Project Management Office Transition | Continue work on detailed workplan for upcoming tax compliance deliverables | 0.90 | 683.00 | 614.70 |
| Ancona,Christopher | Senior | 9/5/2023 | Project Management Office Transition | Updating the May fee application for submission to the bankruptcy court | 1.30 | 415.00 | 539.50 |
| MacLean,Corrie | Senior | 9/5/2023 | Non US Tax | Communications to Non-US workstreams and local teams regarding governance, update the master data repository of all foreign entities compliance deliverables | 1.30 | 415.00 | 539.50 |
| Dulceak,Crystal | Manager | 9/5/2023 | US State and Local Tax | Follow up on annual reporting questions. | 0.20 | 551.00 | 110.20 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences regarding compliance obligations for priority liquidation targets (Cyprus initial information request, FY21 and FY22 tax returns and balances sheets for Gibraltar entities) | 0.60 | 551.00 | 330.60 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences relating to Hong Kong (letter from MPFA for outstanding payment, contract update for Tricor to be engaged) | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences concerning due diligence for the foreign entities (authorization and request for EY to speak with Irish tax authorities, | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences regarding payroll compliance for the foreign entities (social security contribution calculation for Germany, July payroll tax/social insurance for Gibraltar) | 0.50 | 551.00 | 275.50 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Review of rest of world deck (including assessment of proposed dates for completing tax/stat. reporting obligations for priority liquidation targets) | 0.70 | 551.00 | 385.70 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences concerning tax/accounting compliance of the foreign entities (confirmation of service provider for tax/accounting services in Turkey, FY21 annual VAT return for Germany) | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences/status update regarding the finalization of a Singapore entity's financials | 0.60 | 551.00 | 330.60 |
| Katsnelson,David | Senior Manager | 9/5/2023 | Transfer Pricing | Discussion with C Gonzales-Canal re memos to be written to file | 0.20 | 683.00 | 136.60 |
| Katsnelson,David | Senior Manager | 9/5/2023 | Transfer Pricing | Discussion with R Andersen re transfer pricing documentation | 0.20 | 683.00 | 136.60 |
| Perez,Ellen Joy | Senior | 9/5/2023 | Non US Tax | ZUBR Exchange Limited - Preparation of Tax return 2021 | 1.00 | 415.00 | 415.00 |
| Perez,Ellen Joy | Senior | 9/5/2023 | Non US Tax | ZUBR Exchange Limited - Preparation of Tax return 2022 | 1.00 | 415.00 | 415.00 |
| Perez,Ellen Joy | Senior | 9/5/2023 | Non US Tax | ZUBR Exchange Limited - Preparation of P8 reconciliation 2021 | 1.00 | 415.00 | 415.00 |
| Perez,Ellen Joy | Senior | 9/5/2023 | Non US Tax | ZUBR Exchange Limited - Preparation of P8 reconciliation 2022 | 1.00 | 415.00 | 415.00 |
| Perez,Ellen Joy | Senior | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | ZUBR Exchange Limited - Preparation of Abridged Balance sheet 2021 | 0.50 | 415.00 | 207.50 |
| Perez,Ellen Joy | Senior | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | ZUBR Exchange Limited - Preparation of Abridged Balance sheet 2022 | 0.50 | 415.00 | 207.50 |
| Perez,Ellen Joy | Senior | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | ZUBR Exchange Limited -Monthly Trial balance update January to April 2023 | 2.00 | 415.00 | 830.00 |
| Hall,Emily Melissa | Senior | 9/5/2023 | US State and Local Tax | Conducted annual report research for various states regarding approach for reporting the filing period. | 0.80 | 415.00 | 332.00 |
| Zheng,Eva | Manager | 9/5/2023 | US State and Local Tax | Continue to review separate state returns as 2nd reviewer and provide feedbacks to preparer/1st reviewer. | 2.90 | 551.00 | 1,597.90 |
| Zheng,Eva | Manager | 9/5/2023 | US State and Local Tax | Answered team members' questions related to review comments through Teams | 1.10 | 551.00 | 606.10 |
| Zheng,Eva | Manager | 9/5/2023 | US State and Local Tax | Reviewed separate state returns that preparer fixed the comments and sent it to final reviewer for review if the return comments are cleared. Provide comments for these are not cleared. | 2.50 | 551.00 | 1,377.50 |
| Molnar,Evgeniya | Senior | 9/5/2023 | US State and Local Tax | Review and clear second reviewer comments on separate returns for FTX entities for State Louisiana. | 2.60 | 415.00 | 1,079.00 |
| Molnar,Evgeniya | Senior | 9/5/2023 | US State and Local Tax | Review separate returns after 1st reviewer comments cleared and move it forward for the second level of review. | 1.10 | 415.00 | 456.50 |
| Di Stefano,Giulia | Senior | 9/5/2023 | Transfer Pricing | Correspondence with team member on post submission memos | 0.20 | 415.00 | 83.00 |
| Scott,James | Client Serving Contractor JS | 9/5/2023 | US Income Tax | Analyze balance sheet detail for purposes of IRS claims response | 1.10 | 600.00 | 660.00 |
| Scott,James | Client Serving Contractor JS | 9/5/2023 | Non US Tax | Assist with Hong Kong payroll filing requirements | 0.60 | 600.00 | 360.00 |
| Scott,James | Client Serving Contractor JS | 9/5/2023 | US Income Tax | Review of April fee application detail | 0.70 | 600.00 | 420.00 |
| Lowery,Kristie L | National Partner/Principal | 9/5/2023 | Payroll Tax | Planning preparation for September Information Document Requests deadlines for payroll tax related items | 1.60 | 1,040.00 | 1,664.00 |
| Lowery,Kristie L | National Partner/Principal | 9/5/2023 | Payroll Tax | Review of provided vendor information from debtor entities and reconciliation of IRS provided documents. | 0.50 | 1,040.00 | 520.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/5/2023 | Payroll Tax | Preparation of WA Paid Family Medical Leave instructions for resolution for Kathryn Schulte | 1.50 | 683.00 | 1,024.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/5/2023 | Payroll Tax | Planning preparation for September Information Document Requests deadlines for payroll tax related items | 2.30 | 683.00 | 1,570.90 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/5/2023 | Payroll Tax | Review of provided vendor information from debtor entities and reconciliation of IRS provided documents. | 1.20 | 683.00 | 819.60 |
| Zhuo,Melody | Staff | 9/5/2023 | Tax Advisory | Post-filing Tax Return Documentation Organization | 2.10 | 236.00 | 495.60 |
| Rumford,Neil | Partner/Principal | 9/5/2023 | Non US Tax | ZUBR Exchange Ltd row of balance sheet and tax return for FY2021 and FY2022 | 0.30 | 866.00 | 259.80 |
| Hall,Olivia | Staff | 9/5/2023 | Transfer Pricing | Internal email to discuss status of client memo | 0.50 | 236.00 | 118.00 |
| Eikenes,Ryan | Staff | 9/5/2023 | US State and Local Tax | Amend 1st round comments for redacted entities | 3.90 | 236.00 | 920.40 |
| Eikenes,Ryan | Staff | 9/5/2023 | US State and Local Tax | Continued to amend 1st round comments | 0.80 | 236.00 | 188.80 |
| Huang,Ricki | Senior | 9/5/2023 | IRS Audit Matters | continue to gathering information for DOJ response | 1.70 | 415.00 | 705.50 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Bieganski, Walter | Client Serving Contractor WB | 9/5/2023 | US State and Local Tax | Review of batch #1 of state corporate income tax returns | 0.80 | 200.00 | 160.00 |
| Hammon, David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences concerning the next for addressing the Australia financial statements given the lack of local contact/historical financial information | 0.50 | 551.00 | 275.50 |
| Hammon, David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences regarding filings obligations/next steps for Nigeria given the lack of a local contact/historical financial data | 0.30 | 551.00 | 165.30 |
| Hammon, David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences clarifying the scope of tax/accounting services for South Korea | 0.30 | 551.00 | 165.30 |
| Hammon, David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences concerning scope for tax/accounting services of additional entities in Cyprus | 0.50 | 551.00 | 275.50 |
| Hammon, David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences regarding historical information request from former company secretary of the Irish entity | 0.20 | 551.00 | 110.20 |
| Hammon, David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences regarding issues preparing the FY21 financial statements for FTX Trading GmbH (including next steps to resolve issues) | 0.20 | 551.00 | 110.20 |
| Hammon, David Lane | Manager | 9/5/2023 | Non US Tax | Correspondences regarding issues preparing the FY21 financial statements for FTX Trading GmbH (including next steps to resolve issues) | 0.30 | 551.00 | 165.30 |
| Hernandez, Nancy I. | Senior Manager | 9/5/2023 | ACR Bookkeeping/ACR Statutory Reporting | Follow up on open items on reports and outstanding information for accounting preparation in Germany and Switzerland | 0.80 | 683.00 | 546.40 |
| Bost, Anne | Managing Director | 9/6/2023 | Transfer Pricing | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Ancona, Z. Haas, N. Srivastava, D. Hammon, M. Borts, N. Hernandez Other Attendees: J. Chan (FTX), K. Jacobs (Alvarez & Marsal), E. Soto (Alvarez & Marsal) | 0.20 | 814.00 | 162.80 |
| Srivastava, Nikita Asutosh | Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Ancona, Z. Haas, N. Srivastava, D. Hammon, M. Borts, N. Hernandez Other Attendees: J. Chan (FTX), K. Jacobs (Alvarez & Marsal), E. Soto (Alvarez & Marsal) | 0.20 | 551.00 | 110.20 |
| Ancona, Christopher | Senior | 9/6/2023 | Project Management Office Transition | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Ancona, Z. Haas, N. Srivastava, D. Hammon, M. Borts, N. Hernandez Other Attendees: J. Chan (FTX), K. Jacobs (Alvarez & Marsal), E. Soto (Alvarez & Marsal) | 0.20 | 415.00 | 83.00 |
| Hammon, David Lane | Manager | 9/6/2023 | Non US Tax | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Ancona, Z. Haas, N. Srivastava, D. Hammon, M. Borts, N. Hernandez Other Attendees: J. Chan (FTX), K. Jacobs (Alvarez & Marsal), E. Soto (Alvarez & Marsal) | 0.20 | 551.00 | 110.20 |
| Haas, Zach | Senior Manager | 9/6/2023 | US Income Tax | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Ancona, Z. Haas, N. Srivastava, D. Hammon, M. Borts, N. Hernandez Other Attendees: J. Chan (FTX), K. Jacobs (Alvarez & Marsal), E. Soto (Alvarez & Marsal) | 0.20 | 683.00 | 136.60 |
| Hernandez, Nancy I. | Senior Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Ancona, Z. Haas, N. Srivastava, D. Hammon, M. Borts, N. Hernandez Other Attendees: J. Chan (FTX), K. Jacobs (Alvarez & Marsal), E. Soto (Alvarez & Marsal) | 0.20 | 683.00 | 136.60 |
| Borts, Michael | Managing Director | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX) EY Attendees: A. Bost, C. Ancona, Z. Haas, N. Srivastava, D. Hammon, M. Borts, N. Hernandez Other Attendees: J. Chan (FTX), K. Jacobs (Alvarez & Marsal), E. Soto (Alvarez & Marsal) | 0.20 | 814.00 | 162.80 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/6/2023 | Payroll Tax | Meeting to discuss open employment tax items for September audit responses and review of 2022 federal returns. EY Attendees: J. DeVincenzo, K. Wrenn | 0.90 | 683.00 | 614.70 |
| DeVincenzo, Jennie | Managing Director | 9/6/2023 | Payroll Tax | Meeting to discuss open employment tax items for September audit responses and review of 2022 federal returns. EY Attendees: J. DeVincenzo, K. Wrenn | 0.90 | 814.00 | 732.60 |
| Faerber, Anna | Senior Manager | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 683.00 | 683.00 |

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|------------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Chang-Waye,Amanda | Manager | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 551.00 | 551.00 |
| Dugasse,Annie | Manager | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 551.00 | 551.00 |
| MacLean,Corrie | Senior | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 415.00 | 415.00 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 551.00 | 551.00 |
| Scott,James | Client Serving Contractor JS | 9/6/2023 | US Income Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 600.00 | 600.00 |
| Marlow,Joe | Senior | 9/6/2023 | Value Added Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 415.00 | 415.00 |
| Gil Diez de Leon,Marta | Senior Manager | 9/6/2023 | Value Added Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 683.00 | 683.00 |
| Ancona,Christopher | Senior | 9/6/2023 | Project Management Office Transition | Meeting to discuss scoping and next steps for tax compliance deliverables with Seychelles team EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM) | 1.00 | 415.00 | 415.00 |
| MacLean,Corrie | Senior | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with Seychelles team EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM) | 1.00 | 415.00 | 415.00 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with Seychelles team EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM) | 1.00 | 551.00 | 551.00 |
| Scott,James | Client Serving Contractor JS | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with Seychelles team EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM) | 1.00 | 600.00 | 600.00 |
| Marlow,Joe | Senior | 9/6/2023 | Value Added Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with Seychelles team EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM) | 1.00 | 415.00 | 415.00 |
| Gil Diez de Leon,Marta | Senior Manager | 9/6/2023 | Value Added Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with Seychelles team EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM) | 1.00 | 683.00 | 683.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Bastienne, Oliver | Partner/Principal | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 866.00 | 866.00 |
| Houareau, Tina | Senior | 9/6/2023 | Non US Tax | Meeting to discuss scoping and next steps for tax compliance deliverables with EY team. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM). EY Attendees: C. Ancona, C. MacLean, D. Hammon, J. Scott, J. Marlow, M. Leon | 1.00 | 415.00 | 415.00 |
| Hall, Emily Melissa | Senior | 9/6/2023 | US State and Local Tax | Internal walkthrough of property tax filings for tax year 2023. EY Attendees: E. Hall, K. Davis, M. Musano | 0.40 | 415.00 | 166.00 |
| Musano, Matthew Albert | Senior Manager | 9/6/2023 | US State and Local Tax | Internal walkthrough of property tax filings for tax year 2023. EY Attendees: E. Hall, K. Davis, M. Musano | 0.40 | 683.00 | 273.20 |
| Davis, Kathleen F. | Manager | 9/6/2023 | US State and Local Tax | Internal walkthrough of property tax filings for tax year 2023. EY Attendees: E. Hall, K. Davis, M. Musano | 0.40 | 551.00 | 220.40 |
| Hall, Emily Melissa | Senior | 9/6/2023 | US State and Local Tax | 9/6/23 state and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabison | 0.20 | 415.00 | 83.00 |
| Molnar, Evgeniya | Senior | 9/6/2023 | US State and Local Tax | Continued discussions on state and local tax compliance with regards to state return updates EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabis | 0.20 | 415.00 | 83.00 |
| Gabison, Salome | Staff | 9/6/2023 | US State and Local Tax | Continued discussions on state and local tax compliance with regards to state return updates EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabis | 0.20 | 236.00 | 47.20 |
| Eikenes, Ryan | Staff | 9/6/2023 | US State and Local Tax | 9/6/23 state and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabison | 0.20 | 236.00 | 47.20 |
| Bost, Anne | Managing Director | 9/6/2023 | Transfer Pricing | Internal meeting to discuss transfer pricing methodology and facts for documentation. EY Attendees: J. Scott, A. Bost | 0.50 | 814.00 | 407.00 |
| Scott, James | Client Serving Contractor JS | 9/6/2023 | US Income Tax | Internal meeting to discuss transfer pricing methodology and facts for documentation. EY Attendees: J. Scott, A. Bost | 0.50 | 600.00 | 300.00 |
| MacLean, Corrie | Senior | 9/6/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, J. Scott | 0.40 | 415.00 | 166.00 |
| Hammon, David Lane | Manager | 9/6/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, J. Scott | 0.40 | 551.00 | 220.40 |
| Scott, James | Client Serving Contractor JS | 9/6/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, J. Scott | 0.40 | 600.00 | 240.00 |
| Srivastava, Nikita Asutosh | Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez, N. Srivastava Other Attendees: D. Johnston (A&M), E. Dalglish (A&M) < M. van den Belt (A&M) | 0.50 | 551.00 | 275.50 |
| MacLean, Corrie | Senior | 9/6/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez, N. Srivastava Other Attendees: D. Johnston (A&M), E. Dalglish (A&M) < M. van den Belt (A&M) | 0.50 | 415.00 | 207.50 |
| Hammon, David Lane | Manager | 9/6/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez, N. Srivastava Other Attendees: D. Johnston (A&M), E. Dalglish (A&M) < M. van den Belt (A&M) | 0.50 | 551.00 | 275.50 |
| Scott, James | Client Serving Contractor JS | 9/6/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez, N. Srivastava Other Attendees: D. Johnston (A&M), E. Dalglish (A&M) < M. van den Belt (A&M) | 0.50 | 600.00 | 300.00 |
| Borts, Michael | Managing Director | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez, N. Srivastava Other Attendees: D. Johnston (A&M), E. Dalglish (A&M) < M. van den Belt (A&M) | 0.50 | 814.00 | 407.00 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Hernandez,Nancy I. | Senior Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez, N. Srivastava Other Attendees: D. Johnston (A&M), E. Dalglish (A&M)< M. van den Belt (A&M) | 0.50 | 683.00 | 341.50 |
| Borts,Michael | Managing Director | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Seychelles Discussion: Christopher Ancona, James Scott, Nancy I Hernandez, Nikita Asutosh Srivastava, Marta Gil Diez De Leon, Amanda Chang-Waye. Tina Houareau, Michael Borts | 1.00 | 814.00 | 814.00 |
| Borts,Michael | Managing Director | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Liquidation Discussion David I. Hammon,Mark van den Belt, David Johnston, Corrie MacLean, James Scott,Nancy I Hernandez, Jake Berman, Elizabeth Dalglish, Nikita Asutosh Srivastava | 0.50 | 814.00 | 407.00 |
| Srivastava,Nikita Asutosh | Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to setup EYI share Point site to receive documentation from FTX through EY approved tools EY Attendees: M. Asim, N. Srivastava | 1.00 | 551.00 | 551.00 |
| Carver,Cody R. | Senior | 9/6/2023 | Payroll Tax | Assistance of corrections to technical matters and providing delivery to customers. | 2.30 | 415.00 | 954.50 |
| Bost,Anne | Managing Director | 9/6/2023 | Transfer Pricing | Begin to consider structure for memo to support tax filing position 3 | 2.10 | 814.00 | 1,709.40 |
| Bost,Anne | Managing Director | 9/6/2023 | Transfer Pricing | Review notes from cost allocation discussions | 1.10 | 814.00 | 895.40 |
| Bost,Anne | Managing Director | 9/6/2023 | Transfer Pricing | Begin to consider structure for memo to support tax filing position 4 | 2.10 | 814.00 | 1,709.40 |
| Bost,Anne | Managing Director | 9/6/2023 | Transfer Pricing | Continue to respond to emails regarding memos supporting filing positions | 0.90 | 814.00 | 732.60 |
| Asim,Malik Umer | Senior | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to setup EYI share Point site to receive documentation from FTX through EY approved tools EY Attendees: M. Asim, N. Srivastava | 1.00 | 415.00 | 415.00 |
| Short,Victoria | Manager | 9/6/2023 | Payroll Tax | Update POA forms and Fax POA forms to multiple jurisdictions | 1.10 | 551.00 | 606.10 |
| Short,Victoria | Manager | 9/6/2023 | Payroll Tax | Follow up with 5 Jurisdictions on employment tax accounts for 2 entities regarding non-compliance items and update validation notes on findings | 3.10 | 551.00 | 1,708.10 |
| Bailey,Doug | Partner/Principal | 9/6/2023 | Tax Advisory | Additional analysis of the tax ownership of crypto assets | 3.30 | 866.00 | 2,857.80 |
| Katelas,Andreas | Manager | 9/6/2023 | US International Tax | Updated international issues tracker for most recent developments | 1.40 | 551.00 | 771.40 |
| Glatstein,Arielle | Senior | 9/6/2023 | Tax Advisory | Preparation of PPT re: Pillar Two tax implications and research re: countries that have implemented rules | 1.00 | 415.00 | 415.00 |
| Mistler,Brian M | Manager | 9/6/2023 | US Income Tax | Meeting with R. Hoskins (RLKS) to discuss balance sheet source data. | 0.50 | 551.00 | 275.50 |
| Mistler,Brian M | Manager | 9/6/2023 | US Income Tax | Review of balance sheet data and preparation of summary | 3.50 | 551.00 | 1,928.50 |
| Tong,Chia-Hui | Senior Manager | 9/6/2023 | Project Management Office Transition | Review activity tracker for upcoming FTX deliverables to raise with tax team | 1.10 | 683.00 | 751.30 |
| Tong,Chia-Hui | Senior Manager | 9/6/2023 | Project Management Office Transition | Add in additional workstreams to detailed tax compliance workplan | 2.20 | 683.00 | 1,502.60 |
| Tong,Chia-Hui | Senior Manager | 9/6/2023 | Project Management Office Transition | Create tax governance and support model | 1.70 | 683.00 | 1,161.10 |
| Ancona,Christopher | Senior | 9/6/2023 | Project Management Office Transition | Preparing updated agenda items per comments received ahead of call with J. Chan (FTX) | 0.90 | 415.00 | 373.50 |
| Ancona,Christopher | Senior | 9/6/2023 | Project Management Office Transition | Correspondence with tax workstreams regarding status of deliverables for reporting to FTX | 1.10 | 415.00 | 456.50 |
| Ancona,Christopher | Senior | 9/6/2023 | Project Management Office Transition | Updating the status slide deck ahead of call with tax workstreams for updates to project deliverables | 1.40 | 415.00 | 581.00 |
| Ancona,Christopher | Senior | 9/6/2023 | Project Management Office Transition | Updates to the agenda ahead of call with M. Cilia & K. Schulte (FTX) | 0.70 | 415.00 | 290.50 |
| Ancona,Christopher | Senior | 9/6/2023 | Project Management Office Transition | Review and edits to workplan for all future tax deliverables | 1.20 | 415.00 | 498.00 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Correspondences regarding the accounting/statutory reporting workstream for foreign entities | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Correspondences regarding tax/stat. reporting compliance obligations of the foreign entities | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Correspondences relating to the due diligence of the foreign entities (information request for India) | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Review/updating of proposed filing deadlines for priority liquidation targets | 0.70 | 551.00 | 385.70 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Drafting of communication to the foreign teams concerning governance model for service delivery | 0.60 | 551.00 | 330.60 |
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Correspondences regarding the timeline for striking off Singapore entity (including status of financial statements) | 0.50 | 551.00 | 275.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/6/2023 | Non US Tax | Drafting of PowerPoint deck concerning liquidation of foreign entities (Gibraltar and Japan) | 0.80 | 551.00 | 440.80 |
| Perez,Ellen Joy | Senior | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | ZUBR Exchange Limited -Monthly Trial balance & management accounts update May to August 2023 | 3.50 | 415.00 | 1,452.50 |
| Hall,Emily Melissa | Senior | 9/6/2023 | US State and Local Tax | Prepared separate company workpaper for FTX entity and inputted data for the following jurisdictions: Alabama, Florida, Maryland, North Carolina, Tennessee, and Virginia. | 2.30 | 415.00 | 954.50 |
| Zheng,Eva | Manager | 9/6/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity E for the following jurisdictions: IA, IN, LA, and MD | 1.50 | 551.00 | 826.50 |
| Zheng,Eva | Manager | 9/6/2023 | US State and Local Tax | Reviewed revised MS separate company workpapers and returns for 6 FTX entities | 1.50 | 551.00 | 826.50 |
| Zheng,Eva | Manager | 9/6/2023 | US State and Local Tax | Reviewed revised LA separate company workpapers and returns for 6 FTX entities | 1.30 | 551.00 | 716.30 |
| Zheng,Eva | Manager | 9/6/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity A for the following jurisdictions: AL, AL Priv, FL, and MD | 1.50 | 551.00 | 826.50 |
| Molnar,Evgeniya | Senior | 9/6/2023 | US State and Local Tax | Review separate returns for the state of Mississippi for FTX entities to confirm the requested refund from the state | 1.20 | 415.00 | 498.00 |
| Molnar,Evgeniya | Senior | 9/6/2023 | US State and Local Tax | Perform 1st level of review for separate returns for the states of Alabama, Maryland, Georgia, Louisiana for FTX entities | 3.40 | 415.00 | 1,411.00 |
| Molnar,Evgeniya | Senior | 9/6/2023 | US State and Local Tax | Assisting preparers in clearing diagnostic report in One Source Tax Software, via teams chat | 0.90 | 415.00 | 373.50 |
| Di Stefano,Giulia | Senior | 9/6/2023 | Transfer Pricing | Drafted emails to all local transfer pricing teams to obtain an update on the status of their FTX transfer pricing engagements | 2.30 | 415.00 | 954.50 |
| Jimenez,Joseph Robert | Senior Manager | 9/6/2023 | US State and Local Tax | Review workpapers provided by auditor for sales and use tax audit matter. | 1.60 | 683.00 | 1,092.80 |
| Scott,James | Client Serving Contractor JS | 9/6/2023 | US Income Tax | Review analysis related to IRS claims response for FTX and Alameda silos | 0.80 | 600.00 | 480.00 |
| Scott,James | Client Serving Contractor JS | 9/6/2023 | US Income Tax | Review of December 31, 2022 separate federal filings for partnerships | 0.80 | 600.00 | 480.00 |
| Allen,Jenefier Michelle | Staff | 9/6/2023 | Non US Tax | OGM - Discussion with account team on use of workflow tool for US Domestic services | 0.50 | 236.00 | 118.00 |
| Lowery,Kristie L | National Partner/Principal | 9/6/2023 | Payroll Tax | Evaluation and review of calendar year 2022 Forms 1120 Corporate returns for payroll reconciliation with respect to debtor entities | 0.90 | 1,040.00 | 936.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/6/2023 | Payroll Tax | Review of equity documents for equity compensation analysis and begin document request response | 2.80 | 415.00 | 1,162.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/6/2023 | Payroll Tax | Review of 2022 1120 payroll reconciliation for debtor entities | 1.20 | 683.00 | 819.60 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/6/2023 | Payroll Tax | Reconciliation of auditor provided information withholding statements for Debtor entities and additional correspondence requests. | 0.80 | 683.00 | 546.40 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/6/2023 | Payroll Tax | Correspondence on open Ledger payroll tax items | 0.40 | 683.00 | 273.20 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/6/2023 | Payroll Tax | Correspondence on new employment tax audit and POA request | 0.70 | 683.00 | 478.10 |
| Zhuo,Melody | Staff | 9/6/2023 | Tax Advisory | Minority Investments Data Analysis | 1.00 | 236.00 | 236.00 |
| Rumford,Neil | Partner/Principal | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | ZUBR - review of management accounts to 31 Aug 2023 | 0.20 | 866.00 | 173.20 |
| Hebel,Pia | Staff | 9/6/2023 | Non US Tax | FTX Germany GmbH - preparation working papers TR 2020 | 1.20 | 236.00 | 283.20 |
| Espley-Ault,Olivia | Senior Manager | 9/6/2023 | Non US Tax | Review email form Alfida Cruz and respond | 0.40 | 683.00 | 273.20 |
| Hall,Olivia | Staff | 9/6/2023 | Transfer Pricing | Record management of client files and storage | 2.50 | 236.00 | 590.00 |
| Ryan,Andersen | Staff | 9/6/2023 | Transfer Pricing | CBCR reporting work | 2.50 | 236.00 | 590.00 |
| Eikenes,Ryan | Staff | 9/6/2023 | US State and Local Tax | Amend 2nd round comments for redacted entities | 3.50 | 236.00 | 826.00 |
| Gabison,Salome | Staff | 9/6/2023 | US State and Local Tax | Uploaded and reviewed the FTX Separate Company for Alabama Form 20C from Workpaper to One Source Tax Software | 1.60 | 236.00 | 377.60 |
| Huang,Ricki | Senior | 9/6/2023 | IRS Audit Matters | Navigate through the client portal for the historic client information supports for the response to the DOJ requests -2 | 2.60 | 415.00 | 1,079.00 |
| Huang,Fei Yu | Senior | 9/6/2023 | US Income Tax | Upload k-1 PDF to GS, and generate K1K3 XML to GS, qualify the return | 1.30 | 415.00 | 539.50 |
| Mosdzin,Dennis | Senior Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of Compilation Report 2021 | 1.00 | 683.00 | 683.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Mosdzin,Dennis | Senior Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review Working Papers incl. FS 2021 | 3.00 | 683.00 | 2,049.00 |
| Mosdzin,Dennis | Senior Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of information regarding going concern for FS preparation and internal Call with Engagement Partner to discuss Going Concern Premise | 1.00 | 683.00 | 683.00 |
| Nguyen,Thinh | Staff | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Dennis about financial statement 2021. Reviewing payroll and consulting expense | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Dennis about the financial statement 2021. Reviewed the revenue in 2021 and searching invoice of year 2021 in the archive in year 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Optimize the working paper for financial statement 2021 | 2.50 | 236.00 | 590.00 |
| Nguyen,Thinh | Staff | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare the Draft financial report 2021 in Date AP classic | 0.50 | 236.00 | 118.00 |
| Haas,Zach | Senior Manager | 9/6/2023 | US Income Tax | Ledger Prime Signature Authorization | 0.70 | 683.00 | 478.10 |
| Haas,Zach | Senior Manager | 9/6/2023 | US Income Tax | Clifton Bay Signature Authorization | 0.50 | 683.00 | 341.50 |
| Haas,Zach | Senior Manager | 9/6/2023 | US Income Tax | Good Luck Games Signature Authorization | 0.80 | 683.00 | 546.40 |
| Goto,Keisuke | Senior Manager | 9/6/2023 | Transfer Pricing | Considering the risks and functions of FTX Japan KK and Quoine Pte Ltd based on the emails and calls with the client in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK | 2.00 | 683.00 | 1,366.00 |
| Bote,Justin | Senior | 9/6/2023 | US Income Tax | GLG / Clifton Bay - E-File 9.6 | 1.80 | 415.00 | 747.00 |
| Hernandez,Nancy I. | Senior Manager | 9/6/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of open items along with EY local teams on the monthly accounting reports for Germany and Switzerland to ensure compliance with monthly reporting requirements | 1.30 | 683.00 | 887.90 |
| Sangster,Mark | Senior | 9/7/2023 | Non US Tax | Meeting with Mark Sangster, Michele Bahadur, and Olivia Espley-Ault to discuss next steps in liaising with the Cayman Islands and BVI tax authorities. EY Attendees: M. Bahadur, O. Espley-Ault | 0.30 | 415.00 | 124.50 |
| Devona Bahadur,Michele | Senior Manager | 9/7/2023 | Non US Tax | Meeting with Mark Sangster, Michele Bahadur, and Olivia Espley-Ault to discuss next steps in liaising with the Cayman Islands and BVI tax authorities. EY Attendees: M. Bahadur, O. Espley-Ault | 0.30 | 683.00 | 204.90 |
| Espley-Ault,Olivia | Senior Manager | 9/7/2023 | Non US Tax | Meeting with Mark Sangster, Michele Bahadur, and Olivia Espley-Ault to discuss next steps in liaising with the Cayman Islands and BVI tax authorities. EY Attendees: M. Bahadur, O. Espley-Ault | 0.30 | 683.00 | 204.90 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/7/2023 | Payroll Tax | Meeting to discuss 1120 analysis and payroll tax items. EY Attendees: K. Wrenn, J. DeVincenzo, S. LaGarde | 0.50 | 683.00 | 341.50 |
| LaGarde,Stephen | Partner/Principal | 9/7/2023 | Payroll Tax | Meeting to discuss 1120 analysis and payroll tax items. EY Attendees: K. Wrenn, J. DeVincenzo, S. LaGarde | 0.50 | 866.00 | 433.00 |
| DeVincenzo,Jennie | Managing Director | 9/7/2023 | Payroll Tax | Meeting to discuss 1120 analysis and payroll tax items. EY Attendees: K. Wrenn, J. DeVincenzo, S. LaGarde | 0.50 | 814.00 | 407.00 |
| Bost,Anne | Managing Director | 9/7/2023 | Transfer Pricing | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 814.00 | 407.00 |
| Flagg,Nancy A. | Managing Director | 9/7/2023 | US State and Local Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 814.00 | 407.00 |
| Mistler,Brian M | Manager | 9/7/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 551.00 | 275.50 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Tong,Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |
| Ancona,Christopher | Senior | 9/7/2023 | Project Management Office Transition | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 415.00 | 207.50 |
| Katsnelson,David | Senior Manager | 9/7/2023 | Transfer Pricing | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 415.00 | 207.50 |
| Berman,Jake | Senior Manager | 9/7/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |
| Scott,James | Client Serving Contractor JS | 9/7/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 600.00 | 300.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/7/2023 | Payroll Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |
| Gil Diez de Leon,Marta | Senior Manager | 9/7/2023 | Value Added Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|----------------------------|-----------------|---|---|------|-------------|-----------------------|
| Musano,Matthew Albert | Senior Manager | 9/7/2023 | US State and Local Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |
| Bailey,Doug | Partner/Principal | 9/7/2023 | US International Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 866.00 | 433.00 |
| Healy,John | Senior Manager | 9/7/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |
| Soderman,Kathy | Managing Director | 9/7/2023 | Payroll Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 814.00 | 407.00 |
| Lovelace,Lauren | Partner/Principal | 9/7/2023 | US International Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 866.00 | 433.00 |
| Borts,Michael | Managing Director | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 814.00 | 407.00 |
| Hernandez,Nancy I. | Senior Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Flagg | 0.50 | 683.00 | 341.50 |
| Short,Victoria | Manager | 9/7/2023 | Payroll Tax | Internal meeting on state transcript review for employment tax accounts EY Attendees: V. Short, K. Wrenn | 0.50 | 551.00 | 275.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/7/2023 | Payroll Tax | Internal meeting on state transcript review for employment tax accounts EY Attendees: V. Short, K. Wrenn | 0.50 | 683.00 | 341.50 |
| Bost,Anne | Managing Director | 9/7/2023 | Transfer Pricing | Meeting to discuss post filing milestones EY Attendees: G. Stefano, A. Bost, D. Katsnelson, C. Gonzalez-Canal, P. Billings, D. McComber | 0.50 | 814.00 | 407.00 |
| McComber,Donna | National Partner/Principal | 9/7/2023 | Transfer Pricing | Meeting to discuss post filing milestones EY Attendees: G. Stefano, A. Bost, D. Katsnelson, C. Gonzalez-Canal, P. Billings, D. McComber | 0.50 | 1,040.00 | 520.00 |
| Cassandra Gonzalez-Canal | Senior | 9/7/2023 | Transfer Pricing | Meeting to discuss post filing milestones EY Attendees: G. Stefano, A. Bost, D. Katsnelson, C. Gonzalez-Canal, P. Billings, D. McComber | 0.50 | 415.00 | 207.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| Katsnelson, David | Senior Manager | 9/7/2023 | Transfer Pricing | Meeting to discuss post filing milestones EY Attendees: G. Stefano, A. Bost, D. Katsnelson, C. Gonzalez-Canal, P. Billings, D. McComber | 0.50 | 683.00 | 341.50 |
| Di Stefano, Giulia | Senior | 9/7/2023 | Transfer Pricing | Meeting to discuss post filing milestones EY Attendees: G. Stefano, A. Bost, D. Katsnelson, C. Gonzalez-Canal, P. Billings, D. McComber | 0.50 | 415.00 | 207.50 |
| Billings, Phoebe | Manager | 9/7/2023 | Transfer Pricing | Internal call to discuss transfer pricing next steps | 0.50 | 551.00 | 275.50 |
| Short, Victoria | Manager | 9/7/2023 | Payroll Tax | EY weekly update call with FTX on employment tax documentation requests EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 551.00 | 275.50 |
| Lowery, Kristie L | National Partner/Principal | 9/7/2023 | Payroll Tax | EY weekly update call with FTX on employment tax documentation requests EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 1,040.00 | 520.00 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/7/2023 | Payroll Tax | EY weekly update call with FTX on employment tax documentation requests EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 683.00 | 341.50 |
| DeVincenzo, Jennie | Managing Director | 9/7/2023 | Payroll Tax | EY weekly update call with FTX on employment tax documentation requests EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, V. Short Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 814.00 | 407.00 |
| Mistler, Brian M | Manager | 9/7/2023 | US Income Tax | Meeting to discuss the responses to the IRS audit questions EY Attendees: B. Mistler, C. Tong, D. Bailey, J. Berman, J. Scott, J. Healy, L. Lovelace | 0.50 | 551.00 | 275.50 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Meeting to discuss the responses to the IRS audit questions EY Attendees: B. Mistler, C. Tong, D. Bailey, J. Berman, J. Scott, J. Healy, L. Lovelace | 0.50 | 683.00 | 341.50 |
| Berman, Jake | Senior Manager | 9/7/2023 | US Income Tax | Meeting to discuss the responses to the IRS audit questions EY Attendees: B. Mistler, C. Tong, D. Bailey, J. Berman, J. Scott, J. Healy, L. Lovelace | 0.50 | 683.00 | 341.50 |
| Scott, James | Client Serving Contractor JS | 9/7/2023 | IRS Audit Matters | Meeting to discuss the responses to the IRS audit questions EY Attendees: B. Mistler, C. Tong, D. Bailey, J. Berman, J. Scott, J. Healy, L. Lovelace | 0.50 | 600.00 | 300.00 |
| Bailey, Doug | Partner/Principal | 9/7/2023 | US International Tax | Meeting to discuss the responses to the IRS audit questions EY Attendees: B. Mistler, C. Tong, D. Bailey, J. Berman, J. Scott, J. Healy, L. Lovelace | 0.50 | 866.00 | 433.00 |
| Healy, John | Senior Manager | 9/7/2023 | US Income Tax | Meeting to discuss the responses to the IRS audit questions EY Attendees: B. Mistler, C. Tong, D. Bailey, J. Berman, J. Scott, J. Healy, L. Lovelace | 0.50 | 683.00 | 341.50 |
| Lovelace, Lauren | Partner/Principal | 9/7/2023 | US International Tax | Meeting to discuss the responses to the IRS audit questions EY Attendees: B. Mistler, C. Tong, D. Bailey, J. Berman, J. Scott, J. Healy, L. Lovelace | 0.50 | 866.00 | 433.00 |
| Pierce, Brandon | Staff | 9/7/2023 | Payroll Tax | Working meeting to regroup/discuss 1120 and GL EY Attendees: B. Pierce, J. Wesolowski | 1.50 | 236.00 | 354.00 |
| Wesolowski, Jennifer L | Senior | 9/7/2023 | Payroll Tax | Working meeting to regroup/discuss 1120 and GL EY Attendees: B. Pierce, J. Wesolowski | 1.50 | 415.00 | 622.50 |
| Mistler, Brian M | Manager | 9/7/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 551.00 | 275.50 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 683.00 | 341.50 |
| Ancona, Christopher | Senior | 9/7/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 415.00 | 207.50 |
| Berman, Jake | Senior Manager | 9/7/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 683.00 | 341.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|------------------------------|-----------------|------------------------|--|------|-------------|-----------------------|
| Scott,James | Client Serving Contractor JS | 9/7/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.50 | 600.00 | 300.00 |
| Lowery,Kristie L. | National Partner/Principal | 9/7/2023 | Payroll Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: B. Mistler, C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.50 | 1,040.00 | 520.00 |
| Bost,Anne | Managing Director | 9/7/2023 | Transfer Pricing | Meeting to discuss overview of FTX in relation to its history and engagement status as well as FTX memorandums EY Attendees: A. Bost, D. Katsnelson, C. Gonzalez-Canal | 1.00 | 814.00 | 814.00 |
| Cassandra Gonzalez-Canal | Senior | 9/7/2023 | Transfer Pricing | Meeting to discuss overview of FTX in relation to its history and engagement status as well as FTX memorandums EY Attendees: A. Bost, D. Katsnelson, C. Gonzalez-Canal | 1.00 | 415.00 | 415.00 |
| Katsnelson,David | Senior Manager | 9/7/2023 | Transfer Pricing | Meeting to discuss overview of FTX in relation to its history and engagement status as well as FTX memorandums EY Attendees: A. Bost, D. Katsnelson, C. Gonzalez-Canal | 1.00 | 683.00 | 683.00 |
| Mistler,Brian M | Manager | 9/7/2023 | US Income Tax | Bi-weekly internal meeting to discuss Federal tax issues and deadlines. EY Attendees: J. Scott, B. Mistler, J. Berman | 0.40 | 551.00 | 220.40 |
| Berman,Jake | Senior Manager | 9/7/2023 | US Income Tax | Bi-weekly internal meeting to discuss Federal tax issues and deadlines. EY Attendees: J. Scott, B. Mistler, J. Berman | 0.40 | 683.00 | 273.20 |
| Scott,James | Client Serving Contractor JS | 9/7/2023 | US Income Tax | Bi-weekly internal meeting to discuss Federal tax issues and deadlines. EY Attendees: J. Scott, B. Mistler, J. Berman | 0.40 | 600.00 | 240.00 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Going through One Source Tax Software return EY Attendees: E. Molnar, S. Gabison | 0.80 | 415.00 | 332.00 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Going through One Source Tax Software return EY Attendees: E. Molnar, S. Gabison | 0.80 | 415.00 | 332.00 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Going through OIT return EY Attendees: E. Molnar, S. Gabison | 0.80 | 415.00 | 332.00 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Going through OIT return EY Attendees: E. Molnar, S. Gabison | 0.80 | 415.00 | 332.00 |
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | 9/7/23 state and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, Y. Sun | 0.10 | 415.00 | 41.50 |
| Zheng,Eva | Manager | 9/7/2023 | US State and Local Tax | Daily touchpoint to discuss state and local tax compliance updates with regards to status of state returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, Y. Sun | 0.10 | 551.00 | 55.10 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Daily touchpoint to discuss state and local tax compliance updates with regards to status of state returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, Y. Sun | 0.10 | 415.00 | 41.50 |
| Eikenes,Ryan | Staff | 9/7/2023 | US State and Local Tax | 9/7/23 state and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, Y. Sun | 0.10 | 236.00 | 23.60 |
| Sun,Yuchen | Senior | 9/7/2023 | US State and Local Tax | Daily touchpoint to discuss state and local tax compliance updates with regards to status of state returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, Y. Sun | 0.10 | 415.00 | 41.50 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | Daily touchpoint to discuss state and local tax compliance updates with regards to status of state returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, Y. Sun | 0.10 | 236.00 | 23.60 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Going through the diagnostics EY Attendees: S. Gabison, E. Molnar | 1.50 | 415.00 | 622.50 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | Going through the diagnostics EY Attendees: S. Gabison, E. Molnar | 1.50 | 236.00 | 354.00 |
| Staromiejska,Kinga | Senior Manager | 9/7/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.50 | 683.00 | 341.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| MacLean,Corrie | Senior | 9/7/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.50 | 415.00 | 207.50 |
| Borts,Michael | Managing Director | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Germany Imbalance and 2021 discussion: Nancy I Hernandez, Dennis Mosdzin, Robbie Hoskins, Nikita Asutosh Srivastava, Jürg Bavaud | 0.50 | 814.00 | 407.00 |
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Internal meeting to discuss state partnership return for FTX entity. EY Attendees: Z. Haas, Y. Sun, E. Hall | 0.20 | 415.00 | 83.00 |
| Sun,Yuchen | Senior | 9/7/2023 | US State and Local Tax | Internal meeting to discuss state partnership return for FTX entity. EY Attendees: Z. Haas, Y. Sun, E. Hall | 0.20 | 415.00 | 83.00 |
| Haas,Zach | Senior Manager | 9/7/2023 | US Income Tax | Internal meeting to discuss state partnership return for FTX entity. EY Attendees: Z. Haas, Y. Sun, E. Hall | 0.20 | 683.00 | 136.60 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Internal call to review the diagnostics for the Alabama Form 20C, Alabama Form 20 CPT from One Source Tax Software for FTX entity. EY Attendees: S. Gabison, E. Molnar | 1.50 | 415.00 | 622.50 |
| Hayashi,Rina | Senior | 9/7/2023 | Transfer Pricing | Discussing the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with K.Goto (EY), E.Matsuo (EY), R.Hayashi (EY), R.Kawahara (EY) and S.Kojima (FTX Japan KK) | 1.00 | 415.00 | 415.00 |
| Goto,Keisuke | Senior Manager | 9/7/2023 | Transfer Pricing | Discussing the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with K.Goto (EY), E.Matsuo (EY), R.Hayashi (EY), R.Kawahara (EY) and S.Kojima (FTX Japan KK) | 1.00 | 683.00 | 683.00 |
| Matsuo,Eiko | Senior Manager | 9/7/2023 | Transfer Pricing | Discussing the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with K.Goto (EY), E.Matsuo (EY), R.Hayashi (EY), R.Kawahara (EY) and S.Kojima (FTX Japan KK) | 1.00 | 683.00 | 683.00 |
| Kawahara,Riku | Staff | 9/7/2023 | Transfer Pricing | Discussing the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with K.Goto (EY), E.Matsuo (EY), R.Hayashi (EY), R.Kawahara (EY) and S.Kojima (FTX Japan KK) | 1.00 | 236.00 | 236.00 |
| Srivastava,Nikita Asutosh | Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX - Germany - Accounting and FS connect EY Attendees: N. Hernandez, D. Mosdzin, M. Borts, N. Srivastava Other Attendees: Jürg Bavaud | 0.70 | 551.00 | 385.70 |
| Mosdzin,Dennis | Senior Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX - Germany - Accounting and FS connect EY Attendees: N. Hernandez, D. Mosdzin, M. Borts, N. Srivastava Other Attendees: Jürg Bavaud | 0.70 | 683.00 | 478.10 |
| Borts,Michael | Managing Director | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX - Germany - Accounting and FS connect EY Attendees: N. Hernandez, D. Mosdzin, M. Borts, N. Srivastava Other Attendees: Jürg Bavaud | 0.70 | 814.00 | 569.80 |
| Hernandez,Nancy I. | Senior Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX - Germany - Accounting and FS connect EY Attendees: N. Hernandez, D. Mosdzin, M. Borts, N. Srivastava Other Attendees: Jürg Bavaud | 0.70 | 683.00 | 478.10 |
| Huang,Yuan | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review debit and credit accounts in balance sheet and income statement for preparation MOR 02.2023 | 0.40 | 236.00 | 94.40 |
| Huang,Yuan | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review debit and credit accounts s in balance sheet and income statement for preparation MOR 03.2023 | 0.30 | 236.00 | 70.80 |
| Huang,Yuan | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review debit and credit accounts s in balance sheet and income statement for preparation MOR 03.2023 | 0.30 | 236.00 | 70.80 |
| Knüwer,Stephanie | Senior Manager | 9/7/2023 | Non US Tax | FTX Trading GmbH Preparation Tax Return 2021 | 0.20 | 683.00 | 136.60 |
| Bost,Anne | Managing Director | 9/7/2023 | Transfer Pricing | Continue to consider structure for memo to support tax filing position 1 | 1.40 | 814.00 | 1,139.60 |
| Bost,Anne | Managing Director | 9/7/2023 | Transfer Pricing | Read and respond to various emails | 1.20 | 814.00 | 976.80 |
| Healy,John | Senior Manager | 9/7/2023 | US Income Tax | Team leads call with et al. | 0.40 | 683.00 | 273.20 |
| Healy,John | Senior Manager | 9/7/2023 | IRS Audit Matters | Entity IDR request data review | 0.50 | 683.00 | 341.50 |
| Flagg,Nancy A. | Managing Director | 9/7/2023 | US State and Local Tax | Review new tax claim copies received from Kroll | 0.70 | 814.00 | 569.80 |
| Faerber,Anna | Senior Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with IBC's Corporate Service Provider to understand IBC compliance and financial obligations | 1.10 | 683.00 | 751.30 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------------------|-----------------|---|---|------|-------------|-----------------------|
| Faerber, Anna | Senior Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Formulation of compliance DD matrix and inputting of data as per information provided | 2.10 | 683.00 | 1,434.30 |
| Dugas, Annie | Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with IBC's Corporate Service Provider to understand IBC compliance and financial obligations | 1.10 | 551.00 | 606.10 |
| McComber, Donna | National Partner/Principal | 9/7/2023 | Transfer Pricing | Work on reviewing workstream analysis | 0.70 | 1,040.00 | 728.00 |
| Short, Victoria | Manager | 9/7/2023 | Payroll Tax | State account follow up for employment tax | 1.20 | 551.00 | 661.20 |
| Bailey, Doug | Partner/Principal | 9/7/2023 | Tax Advisory | Drafting of tax ownership scenarios document to guide discussions with stakeholders | 2.50 | 866.00 | 2,165.00 |
| Katelas, Andreas | Manager | 9/7/2023 | US International Tax | Research relating to recent settlement between FTX and Genesis for potential tax implications | 1.10 | 551.00 | 606.10 |
| Glatstein, Arielle | Senior | 9/7/2023 | Tax Advisory | Documented key definitions of GloBE rules and timeframe for application | 1.00 | 415.00 | 415.00 |
| Geisler, Arthur | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Send new TB | 3.90 | 236.00 | 920.40 |
| Pierce, Brandon | Staff | 9/7/2023 | Payroll Tax | GL and 1120 analysis | 2.00 | 236.00 | 472.00 |
| Mistler, Brian M | Manager | 9/7/2023 | US Income Tax | Revisions to financial analysis for DOJ response | 2.10 | 551.00 | 1,157.10 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Review activity tracker in advance of team leads call | 0.30 | 683.00 | 204.90 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Prepare talk points for team leads call | 0.20 | 683.00 | 136.60 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Prepare meeting agenda for call with M. Cilia and K. Schulte to provide update on workstreams | 0.60 | 683.00 | 409.80 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Continue work tax governance and support model | 1.30 | 683.00 | 887.90 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Update timeline for IDR response delivery | 0.70 | 683.00 | 478.10 |
| Tong, Chia-Hui | Senior Manager | 9/7/2023 | Project Management Office Transition | Update weekly status slide for Alvarez and Marsal for tax workstreams | 0.40 | 683.00 | 273.20 |
| Ancona, Christopher | Senior | 9/7/2023 | Project Management Office Transition | Edits and updates to the May fee application | 1.80 | 415.00 | 747.00 |
| MacLean, Corrie | Senior | 9/7/2023 | Non US Tax | Compile list of potential liquidation entities and communications regarding outstanding deliverables | 2.10 | 415.00 | 871.50 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.50 | 551.00 | 275.50 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Soderman, L. Lovelace, M. Leon, M. Musano, M. Borts, N. Hernandez, N. Fla | 0.50 | 551.00 | 275.50 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Correspondences relating to the financial statements and MORs of Germany and Switzerland | 0.50 | 551.00 | 275.50 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Correspondences regarding global compliance of the foreign entities (FY21 and FY22 corporate tax returns/balances sheets for Gibraltar, engagement of EY for the Swiss non-debtor entities) | 0.70 | 551.00 | 385.70 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Correspondences regarding the Hong Kong entities (status/next steps for the salaries tax issues, potential auditors to assist with the audit of the entities' financial statements, third-party provider draft engagement letter) | 0.60 | 551.00 | 330.60 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Review/comments concerning draft engagement letter for third-party service provider to provide tax/accounting support to the Hong Kong entities | 0.70 | 551.00 | 385.70 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Review of status summary concerning the August VAT filings (Bahamas, Germany, India, Turkey Vietnam) | 0.40 | 551.00 | 220.40 |
| Hammon, David Lane | Manager | 9/7/2023 | Non US Tax | Drafting of communication to EY local teams concerning the expedited timeline for completing compliance obligations for priority liquidation targets | 0.70 | 551.00 | 385.70 |
| Hall, Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Sent additional email to B. Nolan (EY) regarding Wisconsin annual report question. | 0.10 | 415.00 | 41.50 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Sent initial email to B. Nolan rewarding question about Wisconsin annual report filing approaches. | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Conducted research regarding interest income payor for FTX entity for sourcing purposes. | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Provided state and local tax updates to the PMO's weekly PowerPoint. | 0.20 | 415.00 | 83.00 |
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Updated input file for FTX entity to reflect apportionment updates before uploading to separate company workpaper for upload to One Source. | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/7/2023 | US State and Local Tax | Reviewed diagnostic errors in One Source and cleared errors for FTX entity. | 0.30 | 415.00 | 124.50 |
| Molnar,Evgeniya | Senior | 9/7/2023 | US State and Local Tax | Clear diagnostic errors in One Source Tax Software for the separate returns for the states of Louisiana, Georgia, Maryland | 2.50 | 415.00 | 1,037.50 |
| Jimenez,Joseph Robert | Senior Manager | 9/7/2023 | US State and Local Tax | Review Client supporting documentation for sales and use tax audit matter. | 1.80 | 683.00 | 1,229.40 |
| Scott,James | Client Serving Contractor JS | 9/7/2023 | Non US Tax | Assistance with non-US compliance related to file sharing, Hong Kong/Singapore onboarding | 1.20 | 600.00 | 720.00 |
| Scott,James | Client Serving Contractor JS | 9/7/2023 | US Income Tax | Review of financial data related to IRS claims for WRS and Alameda silos | 1.80 | 600.00 | 1,080.00 |
| Marlow,Joe | Senior | 9/7/2023 | Value Added Tax | Summarizing upcoming deliverables in the monthly compliance calendar | 1.50 | 415.00 | 622.50 |
| Leston,Juan | Partner/Principal | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Follow up calls with central coordination team - review exchanges | 1.00 | 866.00 | 866.00 |
| Lowery,Kristie L | National Partner/Principal | 9/7/2023 | Payroll Tax | Review of West Realm Shires Services Inc state inquiry documentation for Delaney Ornlas (FTX) to review with vendor prepared by Kaitlin Wrenn. | 2.10 | 1,040.00 | 2,184.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/7/2023 | Payroll Tax | Continue pulling together equity document request response for acquired entity | 1.00 | 415.00 | 415.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/7/2023 | Payroll Tax | Review of contract listing and documentation as requested by K. Schultea (FTX) | 0.80 | 683.00 | 546.40 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/7/2023 | Payroll Tax | Preparation of West Realm Shires Services Inc state inquiry documentation for Delaney Ornlas (FTX) to review with vendor. | 2.90 | 683.00 | 1,980.70 |
| Gil Diez de Leon,Marta | Senior Manager | 9/7/2023 | Value Added Tax | Review and track August returns due in September. Prepare the monthly VAT return deadlines calendar. | 1.50 | 683.00 | 1,024.50 |
| Odermatt,Jasmin | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Abacus Support: Mail from Arthur Geisler regarding foreign currency rates change. Checked in the Abacus client the set up. Informed Arthur Geisler how to change from central tables to client tables and sent also the manual for automatically import of rates into Abacus. | 0.50 | 236.00 | 118.00 |
| Zhuo,Melody | Staff | 9/7/2023 | Tax Advisory | Liquidation Planning Research | 1.00 | 236.00 | 236.00 |
| Rumford,Neil | Partner/Principal | 9/7/2023 | Non US Tax | Responding to email from G Di Stefano, EY US, re TP compliance deliverables | 0.20 | 866.00 | 173.20 |
| Espley-Ault,Olivia | Senior Manager | 9/7/2023 | Non US Tax | Review email from Nancy Hernandez and respond | 0.20 | 683.00 | 136.60 |
| Espley-Ault,Olivia | Senior Manager | 9/7/2023 | Non US Tax | Review email from Guilia Di Stephano and respond | 0.30 | 683.00 | 204.90 |
| Espley-Ault,Olivia | Senior Manager | 9/7/2023 | Non US Tax | Call with MB and MS | 0.40 | 683.00 | 273.20 |
| Hall,Olivia | Staff | 9/7/2023 | Transfer Pricing | Review of client files to update internal systems | 0.50 | 236.00 | 118.00 |
| Eikenes,Ryan | Staff | 9/7/2023 | US State and Local Tax | Amend 1st round comments for additional redacted entities | 1.90 | 236.00 | 448.40 |
| Eikenes,Ryan | Staff | 9/7/2023 | US State and Local Tax | Amend 2nd round comments for additional redacted entities | 1.70 | 236.00 | 401.20 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | Uploaded and reviewed the FTX Separate Company for Alabama Form 20 CPT from Workpaper to One Source Tax Software | 0.60 | 236.00 | 141.60 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | Uploaded the FTX Separate Company for Florida Form F-1120 from Workpaper to One Source Tax Software | 0.80 | 236.00 | 188.80 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | 9/7/2022 Uploaded the FTX Separate Company for Maryland Form 500 from Workpaper to One Source Tax Software | 0.70 | 236.00 | 165.20 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | 9/7/2022 Uploaded the FTX Separate Company for Tennessee Form FAE 170 Workpaper to One Source Tax Software | 1.80 | 236.00 | 424.80 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | 9/7/2022 Uploaded the FTX Separate Company for Virginia Form 500 from Workpaper to One Source Tax Software | 2.00 | 236.00 | 472.00 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | 9/7/2022 Uploaded the FTX Separate Company for North Carolina Form CD-405 from Workpaper to One Source Tax Software | 1.00 | 236.00 | 236.00 |
| Gabison,Salome | Staff | 9/7/2023 | US State and Local Tax | 9/7/2022 Call with E. Molnar to review the diagnostics for the Alabama Form 20C, Alabama Form 20 CPT from One Source Tax Software | 1.50 | 236.00 | 354.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Huang,Ricki | Senior | 9/7/2023 | US Income Tax | Get the financials supports (Profit and Loss) for the prior periods returns from the client's accounting software | 2.80 | 415.00 | 1,162.00 |
| Mosdzin,Dennis | Senior Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calculation of accounting provision and review of other provisions for the financial statements 2021 | 0.50 | 683.00 | 341.50 |
| Nguyen,Thinh | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Dennis about the exchange rate of Cost of EY Services Tax and accounting | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calculate exchange rate USD to EURO for the cost of EY Services Tax and Accounting for the financial statement 2021 in Date ERP System | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking the EY Cost Service tax and accounting in the financial statement 2021 in Date ERP System | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare the draft the account blatt and draft of accounting of financial statement 2021 | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare email to Herr Bavuad for reviewing the draft of the account sheet and accounting of financial statement 2021 and invitation for meeting on Friday 08.september | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update the working paper for financial statement 2021 Accrual Post | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Search for missing invoices of financial statement 2021 on cloud data base Date Unternehmen Online | 1.00 | 236.00 | 236.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/7/2023 | US State and Local Tax | Analyze application of fed int expense disallowance rules at the state level | 0.50 | 200.00 | 100.00 |
| Haas,Zach | Senior Manager | 9/7/2023 | US Income Tax | Check Filing Qualifications for CB | 0.10 | 683.00 | 68.30 |
| Haas,Zach | Senior Manager | 9/7/2023 | US Income Tax | Check Filing Qualifications for LP entities | 0.10 | 683.00 | 68.30 |
| Haas,Zach | Senior Manager | 9/7/2023 | US Income Tax | Check Filing Qualifications for GLG entities | 0.10 | 683.00 | 68.30 |
| DeVincenzo,Jennie | Managing Director | 9/7/2023 | Payroll Tax | Reviewing outstanding employment tax information requests and correspondence on outstanding items | 1.20 | 814.00 | 976.80 |
| Hernandez,Nancy I. | Senior Manager | 9/7/2023 | ACR Bookkeeping/ACR Statutory Reporting | Follow up with EY local teams and client on compliance status for Germany, Switzerland, Australia, Cyprus, and Gibraltar | 1.40 | 683.00 | 956.20 |
| Short,Victoria | Manager | 9/8/2023 | Payroll Tax | Internal discussion on multiple entity/jurisdiction state account status and resolving outstanding issues EY Attendees: K. Wrenn, V. Short | 1.00 | 551.00 | 551.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/8/2023 | Payroll Tax | Internal discussion on multiple entity/jurisdiction state account status and resolving outstanding issues EY Attendees: K. Wrenn, V. Short | 1.00 | 683.00 | 683.00 |
| Bost,Anne | Managing Director | 9/8/2023 | Transfer Pricing | Discussion of ongoing and forward-looking scope of work and assignments EY Attendees: D. Katsnelson, A. Bost | 0.50 | 814.00 | 407.00 |
| Katsnelson,David | Senior Manager | 9/8/2023 | Transfer Pricing | Discussion of ongoing and forward-looking scope of work and assignments EY Attendees: D. Katsnelson, A. Bost | 0.50 | 683.00 | 341.50 |
| Asim,Malik Umer | Senior | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.60 | 415.00 | 249.00 |
| Borts,Michael | Managing Director | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.60 | 814.00 | 488.40 |
| Srivastava,Nikita Asutosh | Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.60 | 551.00 | 330.60 |
| MacLean,Corrie | Senior | 9/8/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.60 | 415.00 | 249.00 |

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|--------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Hernandez,Nancy I. | Senior Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.60 | 683.00 | 409.80 |
| Hammon,David Lane | Manager | 9/8/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.60 | 551.00 | 330.60 |
| MacLean,Corrie | Senior | 9/8/2023 | Non US Tax | Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon | 0.50 | 415.00 | 207.50 |
| Hammon,David Lane | Manager | 9/8/2023 | Non US Tax | Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon | 0.50 | 551.00 | 275.50 |
| Mistler,Brian M | Manager | 9/8/2023 | US Income Tax | Meeting to discuss with RLKS regarding asset summary presentation for DOJ response. EY Attendees: J. Berman, B. Mistler, J. Scott Other Attendees: M Cilia (RLKS), R Hoskins (RLKS) | 1.20 | 551.00 | 661.20 |
| Scott,James | Client Serving Contractor JS | 9/8/2023 | US Income Tax | Meeting to discuss with RLKS regarding asset summary presentation for DOJ response. EY Attendees: J. Berman, B. Mistler, J. Scott Other Attendees: M Cilia (RLKS), R Hoskins (RLKS) | 1.20 | 600.00 | 720.00 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Zheng,Eva | Manager | 9/8/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/8/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Sun,Yuchen | Senior | 9/8/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 415.00 | 83.00 |
| Zheng,Eva | Manager | 9/8/2023 | US State and Local Tax | Continued discussions regarding the status of state tax compliance returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/8/2023 | US State and Local Tax | Continued discussions regarding the status of state tax compliance returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/8/2023 | US State and Local Tax | Continued discussions regarding the status of state tax compliance returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes | 0.20 | 236.00 | 47.20 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Continued discussions regarding the status of state tax compliance returns EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/8/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, Y. Sun | 0.20 | 236.00 | 47.20 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Internal call to discuss state modification approach for separate company filings for FTX entity. EY Attendees: E. Hall, M. Musano, W. Bieganski | 0.60 | 415.00 | 249.00 |
| Musano,Matthew Albert | Senior Manager | 9/8/2023 | US State and Local Tax | Internal call to discuss state modification approach for separate company filings for FTX entity. EY Attendees: E. Hall, M. Musano, W. Bieganski | 0.60 | 683.00 | 409.80 |
| Bieganski,Walter | Client Serving Contractor WB | 9/8/2023 | US State and Local Tax | Internal call to discuss state modification approach for separate company filings for FTX entity. EY Attendees: E. Hall, M. Musano, W. Bieganski | 0.60 | 200.00 | 120.00 |
| Hayashi,Rina | Senior | 9/8/2023 | Transfer Pricing | Discussing the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with K.Goto (EY), R.Hayashi (EY), Y. Nakayama (EY) | 0.50 | 415.00 | 207.50 |
| Goto,Keisuke | Senior Manager | 9/8/2023 | Transfer Pricing | Discussing the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with K.Goto (EY), R.Hayashi (EY), Y. Nakayama (EY) | 0.50 | 683.00 | 341.50 |
| Raulli,Lindsay Elizabeth | Senior Manager | 9/8/2023 | US International Tax | Internal meeting to discuss foreign information returns EY Attendees: A. Katelas, L. Lovelace, L. Jayanthi, L. Raulli, D. Bailey | 0.50 | 683.00 | 341.50 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Katelas, Andreas | Manager | 9/8/2023 | US International Tax | Internal meeting to discuss foreign information returns EY Attendees: A. Katelas, L. Lovelace, L. Jayanthi, L. Raulli, D. Bailey | 0.50 | 551.00 | 275.50 |
| Lovelace, Lauren | Partner/Principal | 9/8/2023 | US International Tax | Internal meeting to discuss foreign information returns EY Attendees: A. Katelas, L. Lovelace, L. Jayanthi, L. Raulli, D. Bailey | 0.50 | 866.00 | 433.00 |
| Bailey, Doug | Partner/Principal | 9/8/2023 | US International Tax | Internal meeting to discuss foreign information returns EY Attendees: A. Katelas, L. Lovelace, L. Jayanthi, L. Raulli, D. Bailey | 0.50 | 866.00 | 433.00 |
| Jayanthi, Lakshmi | Senior Manager | 9/8/2023 | US International Tax | Internal meeting to discuss foreign information returns EY Attendees: A. Katelas, L. Lovelace, L. Jayanthi, L. Raulli, D. Bailey | 0.50 | 683.00 | 341.50 |
| Zhang, Yuwan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Client J. Bavaud regarding MOR November 2022 reporting | 1.00 | 236.00 | 236.00 |
| Huang, Yuan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Client J. Bavaud regarding MOR November 2022 reporting | 1.00 | 236.00 | 236.00 |
| Mosdzin, Dennis | Senior Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading GmbH - Call with Client J. Bavaud regarding MOR November 2022 reporting. EY Attendees: D. Mosdzin, T. Nguyen, Y. Huang, Y. Zhang Other Attendees: juerg@ftx.com | 1.00 | 683.00 | 683.00 |
| Nguyen, Thinh | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with Herr Bavaud to discuss about the monthly report November 2023 regarding to Cost Plus Accounts and Bank Payments | 1.00 | 236.00 | 236.00 |
| Zhang, Yuwan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Mr. Bavaud, Dennis, Thinh and Yuan, Yuwan discussing the open topics about financial statement 2021, monthly statement Nov. - Dec. 2022, Jan. 2023 | 0.70 | 236.00 | 165.20 |
| Huang, Yuan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Herr Bavaud: discuss the open topics about Financial statements 2021, Monthly bookkeeping 11-12.2022 and Monthly bookkeeping 01.2023. EY Dennis, Thinh and Yuan, Yuwan | 0.70 | 236.00 | 165.20 |
| Mosdzin, Dennis | Senior Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading GmbH - Call with Client J. Bavaud regarding Financial Statements Preparation 2021. EY Attendees: D. Mosdzin Other Attendees: juerg@ftx.com | 0.70 | 683.00 | 478.10 |
| Nguyen, Thinh | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with Herr Bavaud to discuss the latest update of financial statement 2021 | 0.70 | 236.00 | 165.20 |
| Zhang, Yuwan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparing Call with Team for Client Call FTX Trading GmbH - J. Bavaud regarding MOR November 2022 reporting. | 0.30 | 236.00 | 70.80 |
| Zhang, Yuwan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuan, summarizing and internal discussion the meeting with Mr. Bavaud. | 0.30 | 236.00 | 70.80 |
| Huang, Yuan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: Team discussion after the meeting with Herr Bavaud | 0.30 | 236.00 | 70.80 |
| Huang, Yuan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: preparation for the Meeting with Jörg | 0.30 | 236.00 | 70.80 |
| Huang, Yuan | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Monthly reporting 11.2022: Cost Plus topic, reconcile bank statements | 1.00 | 236.00 | 236.00 |
| Knüwer, Stephanie | Senior Manager | 9/8/2023 | Non US Tax | FTX Trading GmbH - Forwarding Letter from Tax Office Hannover regarding extension of filing due date 2020 & 2021 TR | 0.30 | 683.00 | 204.90 |
| Bost, Anne | Managing Director | 9/8/2023 | Transfer Pricing | Read and respond to various emails | 0.70 | 814.00 | 569.80 |
| Bost, Anne | Managing Director | 9/8/2023 | Transfer Pricing | Read and respond to emails regarding crypto wallets | 0.70 | 814.00 | 569.80 |
| Bost, Anne | Managing Director | 9/8/2023 | Transfer Pricing | Review research on post-bankruptcy expenses | 2.30 | 814.00 | 1,872.20 |
| Bost, Anne | Managing Director | 9/8/2023 | Transfer Pricing | Continue to consider structure for memo to support tax filing position 2 | 0.90 | 814.00 | 732.60 |
| Bost, Anne | Managing Director | 9/8/2023 | Transfer Pricing | Review correspondence on crypto movements | 0.80 | 814.00 | 651.20 |
| Borts, Michael | Managing Director | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of Germany transactional data for 2021 and 2022 for MOR submission confirmation | 2.40 | 814.00 | 1,953.60 |
| Faerber, Anna | Senior Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of IBC obligations as per IBC Act-Day 1 | 1.00 | 683.00 | 683.00 |
| Srivastava, Nikita Asutosh | Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reviewed and updated the accounting matrix file requested by Mary (RLKS) for all statutory reporting deliverables. | 1.50 | 551.00 | 826.50 |
| Srivastava, Nikita Asutosh | Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Gathering status update from local EY Cyprus and South Korea team on statutory reporting deliverables | 0.90 | 551.00 | 495.90 |
| Short, Victoria | Manager | 9/8/2023 | Payroll Tax | State employment tax account transcript review through online portals, State account closures prepared | 3.10 | 551.00 | 1,708.10 |
| Short, Victoria | Manager | 9/8/2023 | Payroll Tax | Correspondence to multiple jurisdictions on employment tax account status | 1.10 | 551.00 | 606.10 |
| Shabanaj, Vlora | Manager | 9/8/2023 | Non US Tax | Regarding annual VAT return 2021: Disc O. Agar and V. Shabanaj regarding open to dos and supporting EY DE ACR team | 1.00 | 551.00 | 551.00 |
| Bailey, Doug | Partner/Principal | 9/8/2023 | Tax Advisory | Evaluate tax issues for various FTX entities | 0.80 | 866.00 | 692.80 |
| Glattstein, Arielle | Senior | 9/8/2023 | Tax Advisory | Pillar Two PPT | 1.00 | 415.00 | 415.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Geisler,Arthur | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | New balances for FY2023 and send updated TB | 2.60 | 236.00 | 613.60 |
| Pierce,Brandon | Staff | 9/8/2023 | Payroll Tax | Updating GL and 1120 analysis spreadsheets | 0.50 | 236.00 | 118.00 |
| Mistler,Brian M | Manager | 9/8/2023 | US Income Tax | Meeting with D. Hariton (S&C) to discuss IRS claims response. EY attendees: D. Bailey, J. Scott, B. Mistler | 0.70 | 551.00 | 385.70 |
| Mistler,Brian M | Manager | 9/8/2023 | US Income Tax | Incorporation of additional responses for DOJ submission | 1.70 | 551.00 | 936.70 |
| Mistler,Brian M | Manager | 9/8/2023 | US Income Tax | Preparation of final submission package for DOJ responses | 0.40 | 551.00 | 220.40 |
| Tong,Chia-Hui | Senior Manager | 9/8/2023 | Project Management Office Transition | Update tax governance support model deck | 1.80 | 683.00 | 1,229.40 |
| Tong,Chia-Hui | Senior Manager | 9/8/2023 | Project Management Office Transition | Revise detailed tax compliance workplan | 1.60 | 683.00 | 1,092.80 |
| Tong,Chia-Hui | Senior Manager | 9/8/2023 | Project Management Office Transition | Continue update on tax governance support model and change management process | 1.10 | 683.00 | 751.30 |
| Ancona,Christopher | Senior | 9/8/2023 | Project Management Office Transition | Review and updates to the EY/Alvarez & Marsal Project Management slide | 1.80 | 415.00 | 747.00 |
| Ancona,Christopher | Senior | 9/8/2023 | Project Management Office Transition | Addition of new FTX project work items to the Project Management Office tracker | 1.10 | 415.00 | 456.50 |
| Ancona,Christopher | Senior | 9/8/2023 | Project Management Office Transition | Correspondence with tax workstreams regarding status of upcoming tax deliverables for status tracking | 0.90 | 415.00 | 373.50 |
| Ancona,Christopher | Senior | 9/8/2023 | Project Management Office Transition | Updating agenda ahead of call with J Chen (FTX) | 1.10 | 415.00 | 456.50 |
| MacLean,Corrie | Senior | 9/8/2023 | Non US Tax | Prepare and update the consolidated foreign entities compliance summaries file, communicate with foreign teams for country deliverables | 1.70 | 415.00 | 705.50 |
| Hammon,David Lane | Manager | 9/8/2023 | Non US Tax | Correspondences regarding accounting/statutory reporting of the foreign entities | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/8/2023 | Non US Tax | Correspondences regarding the need to expedite the deadlines for completing the compliance obligations of foreign entities that are priority liquidations (Cyprus, Gibraltar, Japan) | 0.90 | 551.00 | 495.90 |
| Hammon,David Lane | Manager | 9/8/2023 | Non US Tax | Correspondences concerning the tax planning for the Gibraltar and Japan liquidation entities | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/8/2023 | Non US Tax | Correspondences relating to miscellaneous items for the global compliance of the foreign items | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/8/2023 | Non US Tax | Updating of compliance summary for the foreign entities capturing all outstanding compliance obligations | 0.60 | 551.00 | 330.60 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Phone call with Wisconsin Department of Financial Institutions regarding an annual report question. | 0.30 | 415.00 | 124.50 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Researched state conformity for certain state tax modifications reported on returns. | 1.20 | 415.00 | 498.00 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Updated input file for FTX entity to reflect modifications for separate company states. | 0.60 | 415.00 | 249.00 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Provided assistance to R. Eikenes (EY) in clearing validation errors in One Source for FTX entity. | 0.50 | 415.00 | 207.50 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Sent email to M. Cilia (FTX) summarizing annual report research conducted. | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Prepared separate company workpaper for FTX entity and inputted data for the following jurisdictions: GA, MD, OK, PA, and VA. | 2.10 | 415.00 | 871.50 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Reviewed fixed asset details sent by A&M for state apportionment. | 0.30 | 415.00 | 124.50 |
| Hall,Emily Melissa | Senior | 9/8/2023 | US State and Local Tax | Reviewed draft of returns provided for FTX entity and provided initial comments to preparer. | 2.30 | 415.00 | 954.50 |
| Molnar,Evgeniya | Senior | 9/8/2023 | US State and Local Tax | Clear 2nd reviewer comments for separate returns for FTX entities, prepare for Final reviewer | 3.60 | 415.00 | 1,494.00 |
| Borchers,Fabian | Senior | 9/8/2023 | Non US Tax | Review TP-Compliance Calendar (EY US) - tracing information with transfer pricing worldwide guide. | 1.70 | 415.00 | 705.50 |
| Di Stefano,Giulia | Senior | 9/8/2023 | Transfer Pricing | Sent emails to all local teams for status update | 1.50 | 415.00 | 622.50 |
| Di Stefano,Giulia | Senior | 9/8/2023 | Transfer Pricing | Addressed correspondence from local teams | 0.20 | 415.00 | 83.00 |
| Berman,Jake | Senior Manager | 9/8/2023 | US Income Tax | Meeting to discuss with RLKS regarding asset summary presentation for DOJ response. EY Attendees: J Berman, B Mistler, J Scott. RLKS Attendees: M Cilia, R Hoskins | 1.20 | 683.00 | 819.60 |
| Scott,James | Client Serving Contractor JS | 9/8/2023 | US Income Tax | Review of financial data inputs for DOJ response | 3.90 | 600.00 | 2,340.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Scott,James | Client Serving Contractor JS | 9/8/2023 | Non US Tax | Assist with non-US compliance related to Germany reporting | 0.90 | 600.00 | 540.00 |
| Marlow,Joe | Senior | 9/8/2023 | Value Added Tax | Provide summary of current workflows being undertaken by non-US indirect tax | 1.50 | 415.00 | 622.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/8/2023 | Payroll Tax | Draft follow-up questions and requests for equity analysis | 1.50 | 415.00 | 622.50 |
| Zhuo,Melody | Staff | 9/8/2023 | Tax Advisory | Building Liquidation Planning Deck | 3.00 | 236.00 | 708.00 |
| Zhuo,Melody | Staff | 9/8/2023 | Tax Advisory | Assembling Liquidation Planning Financials | 3.00 | 236.00 | 708.00 |
| Agar,Oguzkaan | Staff | 9/8/2023 | Non US Tax | Regarding annual VAT return 2021: Disc O. Agar and V. Shabanaj regarding open to dos and supporting EY DE ACR team | 1.00 | 236.00 | 236.00 |
| Hall,Olivia | Staff | 9/8/2023 | Transfer Pricing | Research internal processes for client storage | 2.00 | 236.00 | 472.00 |
| Billings,Phoebe | Manager | 9/8/2023 | Transfer Pricing | Populating the workplan for Statement of Work 2 for the transfer pricing deliverable timelines | 1.00 | 551.00 | 551.00 |
| Ryan,Andersen | Staff | 9/8/2023 | Transfer Pricing | CBCR reporting review | 1.00 | 236.00 | 236.00 |
| Eikenes,Ryan | Staff | 9/8/2023 | US State and Local Tax | Cleared diagnostics for new entity and printed returns for each state | 2.60 | 236.00 | 613.60 |
| Huang,Ricki | Senior | 9/8/2023 | US Income Tax | Get the financials supports (Balance Sheet) for the prior periods returns from the client's accounting software | 3.10 | 415.00 | 1,286.50 |
| Mosdzin,Dennis | Senior Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparing the information including e-mail for MOR November 2022 for the client FTX Trading GmbH - J. Bavaud | 0.30 | 683.00 | 204.90 |
| Mosdzin,Dennis | Senior Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Summarize meeting call with Client J. Bavaud and internal discussions and next steps | 0.30 | 683.00 | 204.90 |
| Nguyen,Thinh | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal call with Dennis and Yuan before meeting with Herr Bavaud | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Dennis and Yuan after meeting with Herr Bavaud-Summarize the meeting | 0.30 | 236.00 | 70.80 |
| Hernandez,Nancy I. | Senior Manager | 9/8/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of outstanding data pending to be provided by client on Germany and Switzerland reporting and review of latest draft monthly reports and financial statements | 1.60 | 683.00 | 1,092.80 |
| Hall,Emily Melissa | Senior | 9/9/2023 | US State and Local Tax | Provided guidance to R. Eikenes and answered questions regarding preparing tax returns in OneSource. | 1.90 | 415.00 | 788.50 |
| Hall,Emily Melissa | Senior | 9/9/2023 | US State and Local Tax | Updated and finalized separate company work paper for FTX entity to upload to OneSource Tax for return preparation. | 1.30 | 415.00 | 539.50 |
| Eikenes,Ryan | Staff | 9/9/2023 | US State and Local Tax | Started reviewing and clearing diagnostics for redacted entities | 2.30 | 236.00 | 542.80 |
| Zhang,Shannon | Staff | 9/9/2023 | US Income Tax | Master fund qualifying return | 3.80 | 236.00 | 896.80 |
| Zhang,Shannon | Staff | 9/9/2023 | US Income Tax | Feeder fund qualifying return | 3.80 | 236.00 | 896.80 |
| Bieganski,Walter | Client Serving Contractor WB | 9/9/2023 | US State and Local Tax | Further review of batch #1 of state corporate income tax returns | 0.50 | 200.00 | 100.00 |
| Hall,Emily Melissa | Senior | 9/10/2023 | US State and Local Tax | Internal call to walkthrough updates made to the draft return for FTX entity. EY Attendees: S. Gabison, E. Hall | 0.20 | 415.00 | 83.00 |
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | Internal call to walkthrough updates made to the draft return for FTX entity. EY Attendees: S. Gabison, E. Hall | 0.20 | 236.00 | 47.20 |
| Hall,Emily Melissa | Senior | 9/10/2023 | US State and Local Tax | Finalized additional separate company workpapers for FTX entities to upload to OneSource Tax. | 2.80 | 415.00 | 1,162.00 |
| Hall,Emily Melissa | Senior | 9/10/2023 | US State and Local Tax | Provided answers to S. Gabison and R. Eikenes regarding tax return preparation questions and entity-specific questions. | 0.60 | 415.00 | 249.00 |
| Eikenes,Ryan | Staff | 9/10/2023 | US State and Local Tax | Cleared 1st round comments for redacted entities | 2.60 | 236.00 | 613.60 |
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | 9/10/2023 Updated the Alabama Form 20C reviewed by E. Hall to One Source Tax Software | 0.70 | 236.00 | 165.20 |
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | Updated Alabama privilege tax return in OneSource based on comments made by E. Hall | 0.60 | 236.00 | 141.60 |
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | Updated Florida return in OneSource based on comments made by E. Hall | 0.60 | 236.00 | 141.60 |
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | 9/10/2023 Updated for Maryland Form 500 reviewed by E. Hall to One Source Tax Software | 0.70 | 236.00 | 165.20 |
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | 9/10/2023 Updated for Tennessee Form FAE 170 reviewed by E. Hall to One Source Tax Software | 0.80 | 236.00 | 188.80 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | 9/10/2023 Updated for Virginia Form 500 reviewed by E. Hall to One Source Tax Software | 0.90 | 236.00 | 212.40 |
| Gabison,Salome | Staff | 9/10/2023 | US State and Local Tax | 9/10/2023 Updated for North Carolina Form CD-405 reviewed by E. Hall to One Source Tax Software | 1.00 | 236.00 | 236.00 |
| Zhang,Shannon | Staff | 9/10/2023 | US Income Tax | Continue to Feeder fund qualifying return | 3.50 | 236.00 | 826.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/10/2023 | US State and Local Tax | Review of batch #2 of state corporate income tax returns | 2.20 | 200.00 | 440.00 |
| Neziroski,David | Associate | 9/10/2023 | Fee/Employment Applications | Continue to update the April monthly; Review docket for new declarations | 3.70 | 365.00 | 1,350.50 |
| Neziroski,David | Associate | 9/10/2023 | Fee/Employment Applications | Review docket for new declarations | 0.50 | 365.00 | 182.50 |
| Borts,Michael | Managing Director | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | FS Germany Alignment: Nancy I Hernandez, Dennis Mosdzin, Jürg Bavaud, M. Borts | 0.50 | 814.00 | 407.00 |
| Ancona,Christopher | Senior | 9/11/2023 | Project Management Office Transition | Meeting to discuss the monthly fee application and Interim Fee App EY Attendees: C. Ancona, D. Neziroski, H. Choudary | 0.80 | 415.00 | 332.00 |
| Choudary,Hira | Staff | 9/11/2023 | Project Management Office Transition | Meeting to discuss the monthly fee application and Interim Fee App EY Attendees: C. Ancona, D. Neziroski, H. Choudary | 0.80 | 236.00 | 188.80 |
| Neziroski,David | Associate | 9/11/2023 | Fee/Employment Applications | Meeting to discuss the monthly fee application and Interim Fee App EY Attendees: C. Ancona, D. Neziroski, H. Choudary | 0.80 | 365.00 | 292.00 |
| MacLean,Corrie | Senior | 9/11/2023 | Non US Tax | Call with EY US and EY BBC to discuss next steps in compliance measures for Bahamas, BVI and Cayman Islands entities EY Attendees: C. MacLean, D. Hammon, M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee | 0.20 | 415.00 | 83.00 |
| Hammon,David Lane | Manager | 9/11/2023 | Non US Tax | Call with EY US and EY BBC to discuss next steps in compliance measures for Bahamas, BVI and Cayman Islands entities EY Attendees: C. MacLean, D. Hammon, M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee | 0.20 | 551.00 | 110.20 |
| Sangster,Mark | Senior | 9/11/2023 | Non US Tax | Call with EY US and EY BBC to discuss next steps in compliance measures for Bahamas, BVI and Cayman Islands entities EY Attendees: C. MacLean, D. Hammon, M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee | 0.20 | 415.00 | 83.00 |
| Espley-Ault,Olivia | Senior Manager | 9/11/2023 | Non US Tax | Call with EY US and EY BBC to discuss next steps in compliance measures for Bahamas, BVI and Cayman Islands entities EY Attendees: C. MacLean, D. Hammon, M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee | 0.20 | 683.00 | 136.60 |
| Devona Bahadur,Michele | Senior Manager | 9/11/2023 | Non US Tax | Call with EY US and EY BBC to discuss next steps in compliance measures for Bahamas, BVI and Cayman Islands entities EY Attendees: C. MacLean, D. Hammon, M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee | 0.20 | 683.00 | 136.60 |
| McPhee,Tiffany | Manager | 9/11/2023 | Non US Tax | Call with EY US and EY BBC to discuss next steps in compliance measures for Bahamas, BVI and Cayman Islands entities EY Attendees: C. MacLean, D. Hammon, M. Sangster, M. Bahadur, O. Espley-Ault, T. McPhee | 0.20 | 551.00 | 110.20 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/11/2023 | Payroll Tax | Meeting to discuss the outline for September Information Document Requests from the auditor and review of Ledger Holdings and Ledger Prime employment tax requested documents provided. EY Attendees: K. Wrenn, J. DeVincenzo | 2.00 | 683.00 | 1,366.00 |
| DeVincenzo,Jennie | Managing Director | 9/11/2023 | Payroll Tax | Meeting to discuss the outline for September Information Document Requests from the auditor and review of Ledger Holdings and Ledger Prime employment tax requested documents provided. EY Attendees: K. Wrenn, J. DeVincenzo | 2.00 | 814.00 | 1,628.00 |
| Bost,Anne | Managing Director | 9/11/2023 | Transfer Pricing | Weekly status call on pending Transfer Pricing items EY Attendees: A. Bost, D. McComber, G. Stefano, D. Katsnelson | 0.20 | 814.00 | 162.80 |
| McComber,Donna | National Partner/Principal | 9/11/2023 | Transfer Pricing | Weekly status call on pending Transfer Pricing items EY Attendees: A. Bost, D. McComber, G. Stefano, D. Katsnelson | 0.20 | 1,040.00 | 208.00 |
| Katsnelson,David | Senior Manager | 9/11/2023 | Transfer Pricing | Weekly status call on pending Transfer Pricing items EY Attendees: A. Bost, D. McComber, G. Stefano, D. Katsnelson | 0.20 | 683.00 | 136.60 |
| Di Stefano,Giulia | Senior | 9/11/2023 | Transfer Pricing | Weekly status call on pending Transfer Pricing items EY Attendees: A. Bost, D. McComber, G. Stefano, D. Katsnelson | 0.20 | 415.00 | 83.00 |
| Di Stefano,Giulia | Senior | 9/11/2023 | Transfer Pricing | Call to discuss outstanding compliance questions related to project management EY Attendees: G. Stefano | 0.60 | 415.00 | 249.00 |
| Katsnelson,David | Senior Manager | 9/11/2023 | Transfer Pricing | Internal meeting of engagement milestones EY Attendees: D. Katsnelson, G. Stefano, J. Post | 1.20 | 683.00 | 819.60 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Di Stefano, Giulia | Senior | 9/11/2023 | Transfer Pricing | Internal meeting of engagement milestones EY Attendees: D. Katsnelson, G. Stefano, J. Post | 1.20 | 415.00 | 498.00 |
| MacLean, Corrie | Senior | 9/11/2023 | Non US Tax | Meeting to discuss scope and fee file for non-US direct deliverables. EY Attendees: C. MacLean, D. Hammon | 0.30 | 415.00 | 124.50 |
| Hammon, David Lane | Manager | 9/11/2023 | Non US Tax | Meeting to discuss scope and fee file for non-US direct deliverables. EY Attendees: C. MacLean, D. Hammon | 0.30 | 551.00 | 165.30 |
| Hall, Emily Melissa | Senior | 9/11/2023 | US State and Local Tax | 9/11/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Zheng, Eva | Manager | 9/11/2023 | US State and Local Tax | 9/11/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 551.00 | 110.20 |
| Molnar, Evgeniya | Senior | 9/11/2023 | US State and Local Tax | 9/11/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Musano, Matthew Albert | Senior Manager | 9/11/2023 | US State and Local Tax | 9/11/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 683.00 | 136.60 |
| Eikenes, Ryan | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 236.00 | 47.20 |
| Bieganski, Walter | Client Serving Contractor WB | 9/11/2023 | US State and Local Tax | 9/11/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 200.00 | 40.00 |
| Sun, Yuchen | Senior | 9/11/2023 | US State and Local Tax | 9/11/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Hall, Emily Melissa | Senior | 9/11/2023 | US State and Local Tax | Walkthrough of revenue stream data for FTX entity for apportionment and sourcing purposes EY Attendees: W. Bieganski, E. Hall | 0.50 | 415.00 | 207.50 |
| Bieganski, Walter | Client Serving Contractor WB | 9/11/2023 | US State and Local Tax | Walkthrough of revenue stream data for FTX entity for apportionment and sourcing purposes EY Attendees: W. Bieganski, E. Hall | 0.50 | 200.00 | 100.00 |
| Zhang, Yuwan | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Editing the process folder of financial statement 2022 in Date DMS | 2.10 | 236.00 | 495.60 |
| Huang, Yuan | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Posting in Date ERP bookkeeping Financial statement 2022: #3400 10: pst West realm shirs inc (W400) bank statements | 0.50 | 236.00 | 118.00 |
| Huang, Yuan | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Posting in Date ERP bookkeeping Financial statement 2022: Account #3510: reconcile bank account with booked entries under liabilities against FTX Europe AG . post missing entries | 1.50 | 236.00 | 354.00 |
| Huang, Yuan | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Posting in Date ERP bookkeeping Financial statement 2022: reconcile and post entries for wage/ wage tax/ social insurance accounts #3720, #3730, #3740, #3741 (with the help of the tax account query and FTX Europe AG bank statements) | 1.60 | 236.00 | 377.60 |
| Huang, Yuan | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Posting in Date ERP bookkeeping Financial statement 2022: reconcile OPOS list and provision accounts | 1.00 | 236.00 | 236.00 |
| Huang, Yuan | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Posting in Date ERP bookkeeping Financial statement 2022: reconcile other accounts | 1.00 | 236.00 | 236.00 |
| Knüwer, Stephanie | Senior Manager | 9/11/2023 | Non US Tax | FTX Trading GmbH Call with Tax Office to receive the estimated 2020 tax assessment notices issued in December 2022 | 0.50 | 683.00 | 341.50 |
| Tsikouris, Anastasios | Manager | 9/11/2023 | Non US Tax | Call with ACR manager for ACR services to be provided to FTX EMEA and FTX Crypto. In addition, email communication with the primary team on the matter (A. Tsikouris and C. Tyllirou). | 0.40 | 551.00 | 220.40 |
| Tsikouris, Anastasios | Manager | 9/11/2023 | Non US Tax | Email communication with the primary team in relation to the wind up of FTX Crypto and FTX EMEA. | 0.60 | 551.00 | 330.60 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|----------------------------|-----------------|---|--|------|-------------|-----------------------|
| Papachristodoulou, Elpida | Senior Manager | 9/11/2023 | Value Added Tax | Review and completion of VAT registration forms (no 1101 and 2001) for FTX Crypto Services Ltd. Review of written request to be filed to the VAT Authorities for VAT registration of FTX Crypto Review of supporting information required by the VAT Authorities for the VAT registration, and pending items. Review of email to be send to the client (Juerg Bavaud, director) for signature instructions of the VAT registration and additional supporting info required for the VAT registration | 1.40 | 683.00 | 956.20 |
| Liasis, George | Partner/Principal | 9/11/2023 | Value Added Tax | Partner review of VAT registration package for FTX Crypto Services Ltd | 0.30 | 866.00 | 259.80 |
| Carver, Cody R. | Senior | 9/11/2023 | Payroll Tax | Tax technical intake for 11 customer requests. Logged responses and categorized inquiries based on tax matter requests, outlined responses to assist with tax matters. | 1.60 | 415.00 | 664.00 |
| Bost, Anne | Managing Director | 9/11/2023 | Transfer Pricing | Read and respond to emails regarding Turkish transfer pricing | 0.50 | 814.00 | 407.00 |
| Bost, Anne | Managing Director | 9/11/2023 | Transfer Pricing | Review weekly project management deck | 0.90 | 814.00 | 732.60 |
| Bost, Anne | Managing Director | 9/11/2023 | Transfer Pricing | Continue to consider structure for memo to support tax filing position 3 | 1.20 | 814.00 | 976.80 |
| Srivastava, Nikita Asutosh | Manager | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparation of Workstream tracker detailing deliverables per entity along with estimated completion target dates | 2.00 | 551.00 | 1,102.00 |
| McComber, Donna | National Partner/Principal | 9/11/2023 | Transfer Pricing | Work on reviewing updates to status re transfer pricing documentation | 0.50 | 1,040.00 | 520.00 |
| Short, Victoria | Manager | 9/11/2023 | Payroll Tax | Employment tax notice review and follow up | 1.50 | 551.00 | 826.50 |
| Short, Victoria | Manager | 9/11/2023 | Payroll Tax | Transcript review for active accounts under 2 entities and follow up with these states on closing accounts. Additionally, outlining outstanding items for client walk through call. | 2.70 | 551.00 | 1,487.70 |
| Bailey, Doug | Partner/Principal | 9/11/2023 | Tax Advisory | Continued evaluation of tax issues various FTX entities | 2.50 | 866.00 | 2,165.00 |
| Katelas, Andreas | Manager | 9/11/2023 | Tax Advisory | Reviewed ITS deliverables per SOW II and projected timelines | 1.30 | 551.00 | 716.30 |
| Geisler, Arthur | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Accounting July august Europe + Certificates | 1.50 | 236.00 | 354.00 |
| Mistler, Brian M | Manager | 9/11/2023 | US Income Tax | Federal tax team bi-weekly meeting to discuss deadlines and issues. Participants: T. Shea, J. Scott, B. Mistler, J. Berman | 0.50 | 551.00 | 275.50 |
| Mistler, Brian M | Manager | 9/11/2023 | US Income Tax | Research re: partnership tax reporting obligations | 0.20 | 551.00 | 110.20 |
| Mistler, Brian M | Manager | 9/11/2023 | US Income Tax | Correspondence re: partnership returns | 0.70 | 551.00 | 385.70 |
| Mistler, Brian M | Manager | 9/11/2023 | US Income Tax | Preparation of partnership tax return package for signatures | 0.60 | 551.00 | 330.60 |
| Tong, Chia-Hui | Senior Manager | 9/11/2023 | Project Management Office Transition | Revise tax governance and support model and change management process | 1.60 | 683.00 | 1,092.80 |
| Ancona, Christopher | Senior | 9/11/2023 | Project Management Office Transition | Updates to the May fee application | 2.40 | 415.00 | 996.00 |
| MacLean, Corrie | Senior | 9/11/2023 | Non US Tax | Review and communicate final deliverables to the client, quarterly governance communications | 3.10 | 415.00 | 1,286.50 |
| Hammon, David Lane | Manager | 9/11/2023 | Non US Tax | Correspondences regarding the accounting/statutory reporting workstream of the foreign entities (scope clarifications for Cyprus/Japan, interim financial statements for the Swiss non-debtor entities) | 0.70 | 551.00 | 385.70 |
| Hammon, David Lane | Manager | 9/11/2023 | Non US Tax | Review of PMO deck to understand updates and items needing to be addressed regarding the foreign entities | 0.30 | 551.00 | 165.30 |
| Hammon, David Lane | Manager | 9/11/2023 | Non US Tax | Correspondences relating to planning deck for foreign liquidation targets | 0.60 | 551.00 | 330.60 |
| Hammon, David Lane | Manager | 9/11/2023 | Non US Tax | Correspondences concerning the due diligence of the foreign entities (required data for the Canadian GST analysis, support required in Japan and related timeline0 | 0.60 | 551.00 | 330.60 |
| Hammon, David Lane | Manager | 9/11/2023 | Non US Tax | Correspondences addressing the tax/stat. reporting obligations of the foreign entities (BVI economic substance filings, FY21/FY22 tax returns and balances sheets for Gibraltar, Hong Kong salaries tax issues) | 0.80 | 551.00 | 440.80 |
| Hammon, David Lane | Manager | 9/11/2023 | Non US Tax | Correspondences concerning the key tax findings for Turkey | 1.10 | 551.00 | 606.10 |
| Hall, Emily Melissa | Senior | 9/11/2023 | US State and Local Tax | Reviewed extension tracker to determine proper payments are applied to separate company returns. | 0.70 | 415.00 | 290.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------------------|-----------------|---|---|------|-------------|-----------------------|
| Hall,Emily Melissa | Senior | 9/11/2023 | US State and Local Tax | Prepared return attachments for separate company return to upload to OneSource Tax. | 1.20 | 415.00 | 498.00 |
| Hall,Emily Melissa | Senior | 9/11/2023 | US State and Local Tax | Updated separate company workpaper per W. Bieganski's (EY) return review comments. | 1.70 | 415.00 | 705.50 |
| Hall,Emily Melissa | Senior | 9/11/2023 | US State and Local Tax | Reviewed email sent by W. Bieganski (EY) concerning review comments for separate company returns for FTX entity and provided response. | 1.60 | 415.00 | 664.00 |
| Zheng,Eva | Manager | 9/11/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity E for the following jurisdictions: MO, MS, NC, and OK | 2.80 | 551.00 | 1,542.80 |
| Zheng,Eva | Manager | 9/11/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity E for the following jurisdictions: PA, SC, TN, and VA | 3.20 | 551.00 | 1,763.20 |
| Molnar,Evgeniya | Senior | 9/11/2023 | US State and Local Tax | Clear final reviewer comments for separate returns for FTX entities | 3.20 | 415.00 | 1,328.00 |
| Molnar,Evgeniya | Senior | 9/11/2023 | US State and Local Tax | Start review and update unitary returns binders in One Source Tax Software to confirm all subsidiaries included in unitary return in each state | 1.40 | 415.00 | 581.00 |
| Di Stefano,Giulia | Senior | 9/11/2023 | Transfer Pricing | Continued addressing correspondence from local teams | 1.60 | 415.00 | 664.00 |
| Leston,Juan | Partner/Principal | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Follow up calls with central coordination team | 1.00 | 866.00 | 866.00 |
| Lowery,Kristie L | National Partner/Principal | 9/11/2023 | Payroll Tax | Review of September Information Document Request responses prior to being sent to K. Schultea at FTX | 1.90 | 1,040.00 | 1,976.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/11/2023 | Payroll Tax | Put together spreadsheet with equity information for document request for acquired entity for federal audit | 2.00 | 415.00 | 830.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/11/2023 | Payroll Tax | Preparation of information document request outline for Ledger Prime and Ledger Holdings September responses. | 2.90 | 683.00 | 1,980.70 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/11/2023 | Payroll Tax | Review of W2 request from K Schultea (FTX) | 0.70 | 683.00 | 478.10 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/11/2023 | Payroll Tax | Correspondence with Georgia Department of Labor on open FTX entity account. | 0.80 | 683.00 | 546.40 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/11/2023 | Payroll Tax | Review of employment tax notices received for debtor entities. | 0.40 | 683.00 | 273.20 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/11/2023 | Payroll Tax | Outline of employment tax workstream tracker for debtor entities. | 0.80 | 683.00 | 546.40 |
| Wong,Maddie | Staff | 9/11/2023 | US Income Tax | Preparing Blockfolio Holdings federal return. | 2.00 | 236.00 | 472.00 |
| Sangster,Mark | Senior | 9/11/2023 | Non US Tax | Drafting email to send to the BVI tax authority, and liaising with Walkers, with respect to BVI entities compliance measures | 1.30 | 415.00 | 539.50 |
| Zhuo,Melody | Staff | 9/11/2023 | US International Tax | Tax Technical Issue Legal Docs Review | 3.50 | 236.00 | 826.00 |
| Zhuo,Melody | Staff | 9/11/2023 | US International Tax | Liquidation Planning Financial Analysis | 2.50 | 236.00 | 590.00 |
| Hebel,Pia | Staff | 9/11/2023 | Non US Tax | FTX Germany GmbH: alignment with EY Germany team re. potential application of extension of filing deadline for tax returns | 0.80 | 236.00 | 188.80 |
| Espley-Ault,Olivia | Senior Manager | 9/11/2023 | Non US Tax | Prep for call with EYUS David Hammon and Corrie maclean to discuss status. | 0.40 | 683.00 | 273.20 |
| Hall,Olivia | Staff | 9/11/2023 | Transfer Pricing | Update client files | 1.00 | 236.00 | 236.00 |
| Billings,Phoebe | Manager | 9/11/2023 | Transfer Pricing | Call with David and Giulia to discuss the timeline of transfer pricing deliverables | 1.20 | 551.00 | 661.20 |
| Ryan,Andersen | Staff | 9/11/2023 | Transfer Pricing | Addition of SILO 1 entities into the CBCR report for International Tax purposes | 2.00 | 236.00 | 472.00 |
| Eikenes,Ryan | Staff | 9/11/2023 | US State and Local Tax | Made corrections to other 1st round comments by incorporating additional attachments and deleting unnecessary pages from returns | 3.60 | 236.00 | 849.60 |
| Eikenes,Ryan | Staff | 9/11/2023 | US State and Local Tax | Added apportionment information from stac workbooks to redacted entities on OIT | 1.40 | 236.00 | 330.40 |
| Gabison,Salome | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 Update on the Separate FTX entity with E. Hall, E. Molnar, E. Zheng, M. Musano, W.Bieganski, Y.Sun, S.Gabison, R.Eikenes | 0.20 | 236.00 | 47.20 |
| Gabison,Salome | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 Updated the North Carolina Form CD-405 from the second review made by E.Hall to One Source Tax Software | 0.60 | 236.00 | 141.60 |
| Gabison,Salome | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 Updated the North Carolina Form CD-405 from the second review made by E.Hall to One Source Tax Software | 0.50 | 236.00 | 118.00 |
| Gabison,Salome | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 Updated the Alabama Form 20C from the second review made by E.Hall to One Source Tax Software | 0.40 | 236.00 | 94.40 |
| Gabison,Salome | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 Updated the Alabama Form 20CPT from the second review made by E.Hall to One Source Tax Software | 0.30 | 236.00 | 70.80 |
| Gabison,Salome | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 Updated the Tennessee Form FAE 170 from the second review made by E.Hall to One Source Tax Software | 0.70 | 236.00 | 165.20 |

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Summary of Fees by Professional
For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Gabison, Salome | Staff | 9/11/2023 | US State and Local Tax | 9/11/2023 Updated the Virginia Form 500 from the second review made by E.Hall to One Source Tax Software | 0.20 | 236.00 | 47.20 |
| Huang, Fei Yu | Senior | 9/11/2023 | US Income Tax | Reconciliation CB, review XML for both ledger prime entities. | 2.80 | 415.00 | 1,162.00 |
| Rule, Martin Daniel | Senior Manager | 9/11/2023 | Payroll Tax | Review of IDR #9 response regarding payments to US residents and nonresidents. | 0.60 | 683.00 | 409.80 |
| Bouza, Victor | Manager | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of the July-August monthly reports and bookkeeping prepared by the consultant for FTX Europe, FTX Switzerland and FTX Certificates | 2.20 | 551.00 | 1,212.20 |
| Bouza, Victor | Manager | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Emails and documents preparation based on FTX's request regarding the intercompany KK accounts of FTX EU, FTX Switzerland vs Liechtenstein entities | 0.60 | 551.00 | 330.60 |
| Zhang, Shannon | Staff | 9/11/2023 | US Income Tax | Qualify return, attach signatures to the locator | 2.50 | 236.00 | 590.00 |
| Nguyen, Thinh | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Completion Financial statement 2021 in Date AP classic | 1.50 | 236.00 | 354.00 |
| Nguyen, Thinh | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Search for tax assessment notices for 2020 and 2021 | 0.60 | 236.00 | 141.60 |
| Nguyen, Thinh | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Yuan VAT invoice in year 2022 and 2020 | 0.20 | 236.00 | 47.20 |
| Nguyen, Thinh | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Yuwan about the preparation of Process folder for financial statement 2022 | 0.40 | 236.00 | 94.40 |
| Nguyen, Thinh | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Yuwan about the preparation of Process folder for financial statement 2022- Document Declaration of completeness Modul m3 archive in Date DMS | 0.40 | 236.00 | 94.40 |
| Nguyen, Thinh | Staff | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Yuwan about the preparation of Process folder for financial statement 2022- Document DuGu memo archived in Date DMS | 0.30 | 236.00 | 70.80 |
| Bieganski, Walter | Client Serving Contractor WB | 9/11/2023 | US State and Local Tax | Further review of batch #2 of state corporate income tax returns | 0.70 | 200.00 | 140.00 |
| Bieganski, Walter | Client Serving Contractor WB | 9/11/2023 | US State and Local Tax | Review of batch #3 of state corporate income tax returns | 1.80 | 200.00 | 360.00 |
| Bote, Justin | Senior | 9/11/2023 | US Income Tax | GLG / Clifton Bay - E-File 9.11 | 2.10 | 415.00 | 871.50 |
| Hernandez, Nancy I. | Senior Manager | 9/11/2023 | ACR Bookkeeping/ACR Statutory Reporting | Updating accounting and reporting compliance tracker for review with FTX, RLKS, and other stakeholders (S&C, A&M) and subsequent action and escalation to ensure matters are addressed and compliance achieved | 1.80 | 683.00 | 1,229.40 |
| Neziroski, David | Associate | 9/11/2023 | Fee/Employment Applications | Meeting to discuss the monthly fee application and Interim Fee App EY Attendees: C. Ancona, D. Neziroski, H. Choudary | 0.80 | 365.00 | 292.00 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Working session to review Information Document Request for Ledger entities employment tax audit response. EY Attendees: K. Wrenn, J. DeVincenzo | 2.00 | 683.00 | 1,366.00 |
| DeVincenzo, Jennie | Managing Director | 9/12/2023 | Payroll Tax | Working session to review Information Document Request for Ledger entities employment tax audit response. EY Attendees: K. Wrenn, J. DeVincenzo | 2.00 | 814.00 | 1,628.00 |
| Fitzgerald, Kaitlin Rose | Senior | 9/12/2023 | Payroll Tax | Meeting to discuss equity analysis on pre-acquisition plans and FTX plans for September information document request responses for debtor entities. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker | 0.70 | 415.00 | 290.50 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Meeting to discuss equity analysis on pre-acquisition plans and FTX plans for September information document request responses for debtor entities. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker | 0.70 | 683.00 | 478.10 |
| Walker, Rachael Leigh Braswell | Partner/Principal | 9/12/2023 | Payroll Tax | Meeting to discuss equity analysis on pre-acquisition plans and FTX plans for September information document request responses for debtor entities. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker | 0.70 | 866.00 | 606.20 |
| DeVincenzo, Jennie | Managing Director | 9/12/2023 | Payroll Tax | Meeting to discuss equity analysis on pre-acquisition plans and FTX plans for September information document request responses for debtor entities. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker | 0.70 | 814.00 | 569.80 |
| Hall, Emily Melissa | Senior | 9/12/2023 | US State and Local Tax | Follow up on the state and local tax for the separate entities EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison | 0.20 | 415.00 | 83.00 |
| Zheng, Eva | Manager | 9/12/2023 | US State and Local Tax | Follow up on the state and local tax for the separate entities EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison | 0.20 | 551.00 | 110.20 |
| Molnar, Evgeniya | Senior | 9/12/2023 | US State and Local Tax | Follow up on the state and local tax for the separate entities EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison | 0.20 | 415.00 | 83.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Eikenes,Ryan | Staff | 9/12/2023 | US State and Local Tax | Follow up on the state and local tax for the separate entities EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison | 0.20 | 236.00 | 47.20 |
| Gabison,Salome | Staff | 9/12/2023 | US State and Local Tax | Follow up on the state and local tax for the separate entities EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison | 0.20 | 236.00 | 47.20 |
| Shea JR,Thomas M | Partner/Principal | 9/12/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.60 | 866.00 | 519.60 |
| Tong,Chia-Hui | Senior Manager | 9/12/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.60 | 683.00 | 409.80 |
| Berman,Jake | Senior Manager | 9/12/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.60 | 683.00 | 409.80 |
| Scott,James | Client Serving Contractor JS | 9/12/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.60 | 600.00 | 360.00 |
| Lowery,Kristie L | National Partner/Principal | 9/12/2023 | Payroll Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.60 | 1,040.00 | 624.00 |
| Erdem,Ersin | Partner/Principal | 9/12/2023 | Non US Tax | Meeting to discuss outstanding receivables and payables | 0.40 | 866.00 | 346.40 |
| Bost,Anne | Managing Director | 9/12/2023 | Transfer Pricing | Meeting to discuss Turkey key tax findings. EY Attendees: A. Bost, B. Eken, C. MacLean, D. Hammon, D. Bailey, E. Akman, J. Scott | 0.80 | 814.00 | 651.20 |
| MacLean,Corrie | Senior | 9/12/2023 | Non US Tax | Meeting to discuss Turkey key tax findings. EY Attendees: A. Bost, B. Eken, C. MacLean, D. Hammon, D. Bailey, E. Akman, J. Scott | 0.80 | 415.00 | 332.00 |
| Hammon,David Lane | Manager | 9/12/2023 | Non US Tax | Meeting to discuss Turkey key tax findings. EY Attendees: A. Bost, B. Eken, C. MacLean, D. Hammon, D. Bailey, E. Akman, J. Scott | 0.80 | 551.00 | 440.80 |
| Scott,James | Client Serving Contractor JS | 9/12/2023 | Non US Tax | Meeting to discuss Turkey key tax findings. EY Attendees: A. Bost, B. Eken, C. MacLean, D. Hammon, D. Bailey, E. Akman, J. Scott | 0.80 | 600.00 | 480.00 |
| Eken,Baris | Partner/Principal | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss Turkey key tax findings. EY Attendees: A. Bost, B. Eken, C. MacLean, D. Hammon, D. Bailey, E. Akman, J. Scott | 0.80 | 866.00 | 692.80 |
| Bailey,Doug | Partner/Principal | 9/12/2023 | US International Tax | Meeting to discuss Turkey key tax findings. EY Attendees: A. Bost, B. Eken, C. MacLean, D. Hammon, D. Bailey, E. Akman, J. Scott | 0.80 | 866.00 | 692.80 |
| Akman,Erdem | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss Turkey key tax findings. EY Attendees: A. Bost, B. Eken, C. MacLean, D. Hammon, D. Bailey, E. Akman, J. Scott | 0.80 | 683.00 | 546.40 |
| Asim,Malik Umer | Senior | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.50 | 415.00 | 207.50 |
| Borts,Michael | Managing Director | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.50 | 814.00 | 407.00 |
| Srivastava,Nikita Asutosh | Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.50 | 551.00 | 275.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| MacLean,Corrie | Senior | 9/12/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.50 | 415.00 | 207.50 |
| Hammon,David Lane | Manager | 9/12/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.50 | 551.00 | 275.50 |
| Hernandez,Nancy I. | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, M. Borts, N. Hernandez, N. Srivastava | 0.50 | 683.00 | 341.50 |
| Staromiejska,Kinga | Senior Manager | 9/12/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 683.00 | 409.80 |
| MacLean,Corrie | Senior | 9/12/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 415.00 | 249.00 |
| Hammon,David Lane | Manager | 9/12/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.60 | 551.00 | 330.60 |
| Mosdzin,Dennis | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza Other Attendees: rhoskins rhoskins@rlks.net; juerg@ftx.com | 0.60 | 683.00 | 409.80 |
| Borts,Michael | Managing Director | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza Other Attendees: rhoskins rhoskins@rlks.net; juerg@ftx.com | 0.60 | 814.00 | 488.40 |
| Hernandez,Nancy I. | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza Other Attendees: rhoskins rhoskins@rlks.net; juerg@ftx.com | 0.60 | 683.00 | 409.80 |
| Bouza,Victor | Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza Other Attendees: rhoskins rhoskins@rlks.net; juerg@ftx.com | 0.60 | 551.00 | 330.60 |
| Zhang,Yuwan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Mr. Bavaud, Dennis, Thinh and Yuan, discussing open topics, status of financial statement 2022 | 1.00 | 236.00 | 236.00 |
| Huang,Yuan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | First discussion regarding Open Topics, first questions and status of Financial statements preparation 2022 with the client FTX Trading GmbH J. Bavaud (FTX) | 1.00 | 236.00 | 236.00 |
| Mosdzin,Dennis | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | First discussion regarding Open Topics, first questions and status of Financial statements preparation 2022 with the client FTX Trading GmbH J. Bavaud (FTX) | 1.00 | 683.00 | 683.00 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Mr. Bavaud, Dennis, Thinh and Yuan, discussing open Topics and status of financial statement 2021 | 1.00 | 236.00 | 236.00 |
| Zhang,Yuwan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Mr. Bavaud, Dennis, Thinh and Yuan, discussing open Topics and status of financial statement 2021 | 0.30 | 236.00 | 70.80 |
| Huang,Yuan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussing Open Topics and status of Financial statements preparation 2021 with the client FTX Trading GmbH J. Bavaud (FTX) | 0.30 | 236.00 | 70.80 |
| Mosdzin,Dennis | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussing Open Topics and status of Financial statements preparation 2021 with the client FTX Trading GmbH J. Bavaud (FTX) | 0.30 | 683.00 | 204.90 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting Herr Bavaud discussion about the Financial statement 2022 | 0.30 | 236.00 | 70.80 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Srivastava,Nikita Asutosh | Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX project updates, issues, risk and action items with regards to statutory financial statement deadlines applicable to FTX EY Attendees: M. Asim, N. Srivastava | 0.50 | 551.00 | 275.50 |
| Asim,Malik Umer | Senior | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX project updates, issues, risk and action items with regards to statutory financial statement deadlines applicable to FTX EY Attendees: M. Asim, N. Srivastava | 0.50 | 415.00 | 207.50 |
| Srivastava,Nikita Asutosh | Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: V. Bouza, N. Srivastava, M. Borts | 0.20 | 551.00 | 110.20 |
| Borts,Michael | Managing Director | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: V. Bouza, N. Srivastava, M. Borts | 0.20 | 814.00 | 162.80 |
| Bouza,Victor | Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Status update on FTX Switzerland entities bookkeeping and Stat reporting services EY Attendees: V. Bouza, N. Srivastava, M. Borts | 0.20 | 551.00 | 110.20 |
| Zhang,Yuwan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuan, discussing open topics of FS 2021 and preparing the client call | 0.80 | 236.00 | 188.80 |
| Zhang,Yuwan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Vlora, Dennis, Thinh and Yuan, discussing status and input VAT account receivable | 0.50 | 236.00 | 118.00 |
| Zhang,Yuwan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Dennis, Thinh and Yuan, discussing open topics regarding FS 2022 | 0.50 | 236.00 | 118.00 |
| Zhang,Yuwan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Matching bank and liabilities accounts for financial statement 2022 | 2.00 | 236.00 | 472.00 |
| Huang,Yuan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: discussing open topics preparing the client call for FS 2021 | 0.80 | 236.00 | 188.80 |
| Huang,Yuan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: discussing open topics preparing the client call for FS 2022 | 0.50 | 236.00 | 118.00 |
| Huang,Yuan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh, Yuwan and Vlora, discussing status and Input VAT account receivable | 0.50 | 236.00 | 118.00 |
| Huang,Yuan | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Posting in Date ERP bookkeeping Financial statement 2022 review all the accounts, compile open points and prepare for the meeting with Herr Bavaud | 3.00 | 236.00 | 708.00 |
| Tsikkouris,Anastasios | Manager | 9/12/2023 | Non US Tax | Follow up email communication with Client in relation to the tax compliance services to be provided to FTX Crypto and FTX EMEA. | 0.30 | 551.00 | 165.30 |
| Tsikkouris,Anastasios | Manager | 9/12/2023 | Non US Tax | Preparation of the TP compliance calendar and email communication with the prime TP team. | 1.20 | 551.00 | 661.20 |
| Pastrikou,Eleni | Staff | 9/12/2023 | Value Added Tax | Preparation of the email to be sent to FTX Crypto for the request of additional supporting information for the VAT registration and the VAT deregistration forms. | 0.70 | 236.00 | 165.20 |
| Bost,Anne | Managing Director | 9/12/2023 | Transfer Pricing | Begin to review cases related to the Danielson rule | 0.70 | 814.00 | 569.80 |
| Bost,Anne | Managing Director | 9/12/2023 | Transfer Pricing | Review receivables and payables balances of the Turkish entities | 0.40 | 814.00 | 325.60 |
| Bost,Anne | Managing Director | 9/12/2023 | Transfer Pricing | Review documents shared by EY Turkey | 1.20 | 814.00 | 976.80 |
| Healy,John | Senior Manager | 9/12/2023 | IRS Audit Matters | Review Kroll data in preparation for providing to the IRS, messages with T. Shea RE the same. | 0.70 | 683.00 | 478.10 |
| Flagg,Nancy A. | Managing Director | 9/12/2023 | US State and Local Tax | Respond to pre/post-petition foreign tax liability question from D. Hammons (EY) | 0.40 | 814.00 | 325.60 |
| Asim,Malik Umer | Senior | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX project updates, issues, risk and action items with regards to statutory financial statement deadlines applicable to FTX EY Attendees: M. Asim, N. Srivastava | 0.50 | 415.00 | 207.50 |
| Shea JR,Thomas M | Partner/Principal | 9/12/2023 | US Income Tax | Written internal correspondence and with M. Cilia re: Turkey matters | 0.50 | 866.00 | 433.00 |
| Shea JR,Thomas M | Partner/Principal | 9/12/2023 | US Income Tax | Review and updates to materials for weekly status call with FTX leadership | 0.90 | 866.00 | 779.40 |
| Srivastava,Nikita Asutosh | Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparation of call notes and action items for Switzerland and Germany FTX entities | 0.50 | 551.00 | 275.50 |
| Srivastava,Nikita Asutosh | Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Communication of deliverables to be prepared by Local EY Cyprus team for the two FTX Cyprus entities per confirmation from Jurg and entity details received during due diligence | 0.30 | 551.00 | 165.30 |
| Short,Victoria | Manager | 9/12/2023 | Payroll Tax | Prepped summary excel for client call regarding 2 entities | 1.10 | 551.00 | 606.10 |
| Shabanaj,Vlora | Manager | 9/12/2023 | Non US Tax | Disc D. Mosdzin regarding input VAT deduction FY21 | 0.20 | 551.00 | 110.20 |
| Bailey,Doug | Partner/Principal | 9/12/2023 | Tax Advisory | Drafting tax ownership scenarios for various FTX entities | 3.70 | 866.00 | 3,204.20 |
| Delff,Björn | Partner/Principal | 9/12/2023 | Non US Tax | FTX Germany GmbH - check TR 2020 status | 0.10 | 866.00 | 86.60 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|---|--|------|-------------|-----------------------|
| Katelas, Andreas | Manager | 9/12/2023 | Tax Advisory | Updated international issues tracker for latest correspondence | 1.50 | 551.00 | 826.50 |
| Geisler, Arthur | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Accounting July august Switzerland | 3.50 | 236.00 | 826.00 |
| Mistler, Brian M | Manager | 9/12/2023 | US Income Tax | Review of additional IDRs and available information | 2.00 | 551.00 | 1,102.00 |
| Tong, Chia-Hui | Senior Manager | 9/12/2023 | Project Management Office Transition | Review activity tracker to align with upcoming tax deliverables | 0.30 | 683.00 | 204.90 |
| Tong, Chia-Hui | Senior Manager | 9/12/2023 | Project Management Office Transition | Further update the change management process for tax support model | 1.80 | 683.00 | 1,229.40 |
| Tong, Chia-Hui | Senior Manager | 9/12/2023 | Project Management Office Transition | Continue revision to tax compliance workplan | 2.10 | 683.00 | 1,434.30 |
| Tong, Chia-Hui | Senior Manager | 9/12/2023 | Project Management Office Transition | Update activity tracker with additional work items | 0.20 | 683.00 | 136.60 |
| Ancona, Christopher | Senior | 9/12/2023 | Project Management Office Transition | Further updates to the May fee application for expenses | 1.20 | 415.00 | 498.00 |
| Ancona, Christopher | Senior | 9/12/2023 | Project Management Office Transition | Updates to the Project Management Office status tracker for updates to tax deliverable status | 2.20 | 415.00 | 913.00 |
| MacLean, Corrie | Senior | 9/12/2023 | Non US Tax | Provide historical and financial information to third-party providers, prepare PSMs for one-off analysis, win down/liquidation communications | 3.20 | 415.00 | 1,328.00 |
| Hammon, David Lane | Manager | 9/12/2023 | Non US Tax | Correspondences regarding status updates/next steps for the financials/MORs of foreign entities (Cyprus, Germany, Switzerland) | 0.50 | 551.00 | 275.50 |
| Hammon, David Lane | Manager | 9/12/2023 | Non US Tax | Correspondences concerning outstanding due diligence items for certain foreign entities (confirmation of Bahamian entities subject to VAT, contacts for BVI economic substance reports, details concerning signing requirements and next steps for Nigeria statutory reports, aggregation/review of historical documentation ahead of client call to discuss Seychelles entities, report for Canadian users needed for GST applicability analysis) | 1.30 | 551.00 | 716.30 |
| Hammon, David Lane | Manager | 9/12/2023 | Non US Tax | Correspondences relating to the preparation of tax/statutory reporting filings for the foreign entities (Cyprus CIT/VAT returns, planned liquidation date for the liquidation returns of the Gibraltar entities, historical documentation needed for the FY22 tax returns for FTX Japan Services KK, contractual items to engage EY for the non-debtor Swiss entities) | 0.40 | 551.00 | 220.40 |
| Hammon, David Lane | Manager | 9/12/2023 | Non US Tax | Correspondences/status update concerning Hong Kong salaries tax compliance (MPFA payment and employer tax filings) | 0.40 | 551.00 | 220.40 |
| Hammon, David Lane | Manager | 9/12/2023 | Non US Tax | Review of step plan/correspondences concerning the outstanding intercompany receivables/payables of the Turkish entities | 0.80 | 551.00 | 440.80 |
| Hammon, David Lane | Manager | 9/12/2023 | Non US Tax | Correspondences regarding the deck addressing potential tax impacts of priority liquidation entities (Gibraltar and Japan) | 0.30 | 551.00 | 165.30 |
| Katsnelson, David | Senior Manager | 9/12/2023 | Transfer Pricing | Review of recently raised transfer pricing regarding receivables of affiliate | 1.10 | 683.00 | 751.30 |
| Hall, Emily Melissa | Senior | 9/12/2023 | US State and Local Tax | Responded to email by W. Bieganski concerning return position. | 0.30 | 415.00 | 124.50 |
| Hall, Emily Melissa | Senior | 9/12/2023 | US State and Local Tax | Reviewed and provided first level comments for separate company returns (Alabama, Florida, Maryland, North Carolina, Tennessee, and Virginia) for FTX entity. | 2.80 | 415.00 | 1,162.00 |
| Hall, Emily Melissa | Senior | 9/12/2023 | US State and Local Tax | Reviewed and provided first level comments for separate company returns (Georgia, Maryland, Oklahoma, Pennsylvania, Virginia) for FTX entity. | 3.10 | 415.00 | 1,286.50 |
| Choudary, Hira | Staff | 9/12/2023 | Project Management Office Transition | Updated Workplan doc for US workstreams | 2.30 | 236.00 | 542.80 |
| Zheng, Eva | Manager | 9/12/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity B for the following jurisdictions: GA, MD, OK, PA, and VA | 1.30 | 551.00 | 716.30 |
| Zheng, Eva | Manager | 9/12/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity C for the following jurisdictions: AL, and SC | 0.70 | 551.00 | 385.70 |
| Zheng, Eva | Manager | 9/12/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity D for VA state | 0.40 | 551.00 | 220.40 |
| Zheng, Eva | Manager | 9/12/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity E for the following jurisdictions: AL, AL Priv, AR, DE, and GA | 1.70 | 551.00 | 936.70 |
| Zheng, Eva | Manager | 9/12/2023 | US State and Local Tax | Reviewed and revised separate company workpapers and returns for FTX entity A for the following jurisdictions: NC, TN, and VA | 0.90 | 551.00 | 495.90 |
| Molnar, Evgeniya | Senior | 9/12/2023 | US State and Local Tax | Review and include all necessary extension attachments to separate returns for FTX entities in One Source Tax Software | 2.30 | 415.00 | 954.50 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Molnar,Evgeniya | Senior | 9/12/2023 | US State and Local Tax | Completed review and update unitary returns binders in One Source Tax Software to confirm all subsidiaries included in unitary return in each state | 2.60 | 415.00 | 1,079.00 |
| Scott,James | Client Serving Contractor JS | 9/12/2023 | US Income Tax | Federal analysis regarding treatment of crypto transactions | 0.60 | 600.00 | 360.00 |
| Lowery,Kristie L. | National Partner/Principal | 9/12/2023 | Payroll Tax | Review of Blockfolio Information Document Request responses due to IRS on 9/15 prepared by K. Wrenn and prior to being sent to K. Schultea for FTX sign off. | 1.10 | 1,040.00 | 1,144.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/12/2023 | Payroll Tax | Continue equity analysis of acquired company for federal audit document request | 1.30 | 415.00 | 539.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/12/2023 | Payroll Tax | Review of outstanding information needed for pre-acquisition equity plan analysis for federal audit document request | 2.00 | 415.00 | 830.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Correspondence with Delaney Ornelas (FTX) on weekly status updates | 0.70 | 683.00 | 478.10 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Outline of employment and contractor agreement tracker for additional debtor entities | 0.50 | 683.00 | 341.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Review of requested W2 year end summary for specific employee requested by K Schultea (FTX) | 1.00 | 683.00 | 683.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Finalization of Blockfolio information document request number 9 for K. Schultea approval and delivery to the employment tax audit agent | 0.70 | 683.00 | 478.10 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Review of debtor entity District of Columbia withholding tax account and correspondence to client. | 0.40 | 683.00 | 273.20 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/12/2023 | Payroll Tax | Outline of Ledger entities pre-call employment tax follow up items in preparation for working session with client team | 0.80 | 683.00 | 546.40 |
| Wong,Maddie | Staff | 9/12/2023 | US Income Tax | Preparing Deck Technologies federal return. | 2.40 | 236.00 | 566.40 |
| Wong,Maddie | Staff | 9/12/2023 | US Income Tax | Preparing Crypto Bahamas federal return. | 2.30 | 236.00 | 542.80 |
| Zhuo,Melody | Staff | 9/12/2023 | US International Tax | Computing Liquidation Planning Datapoints | 3.50 | 236.00 | 826.00 |
| Zhuo,Melody | Staff | 9/12/2023 | US International Tax | Reviewing Liquidation Planning | 2.50 | 236.00 | 590.00 |
| Shah,Naz | Manager | 9/12/2023 | Payroll Tax | Manual calculations to cover Jul 22 - Mar 23 to be able to calculate March payroll with YTD figures | 3.50 | 551.00 | 1,928.50 |
| Shah,Naz | Manager | 9/12/2023 | Payroll Tax | Further Update on Manual calculations to cover Jul 22 - Mar 23 to be able to calculate March payroll with YTD figures | 2.60 | 551.00 | 1,432.60 |
| Hebel,Pia | Staff | 9/12/2023 | Non US Tax | FTX Germany GmbH - preparing/sending tax notice 2020 | 2.40 | 236.00 | 566.40 |
| Espley-Ault,Olivia | Senior Manager | 9/12/2023 | Non US Tax | Discussion with Tiffany | 0.50 | 683.00 | 341.50 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/12/2023 | Payroll Tax | Prepare for call discussing equity analysis | 0.30 | 866.00 | 259.80 |
| Ryan,Andersen | Staff | 9/12/2023 | Transfer Pricing | Addition of SILO 2 entities into the CBCR report for International Tax purposes | 2.00 | 236.00 | 472.00 |
| Eikenes,Ryan | Staff | 9/12/2023 | US State and Local Tax | Continued to clear 1st round feedback for redacted entities | 2.10 | 236.00 | 495.60 |
| Eikenes,Ryan | Staff | 9/12/2023 | US State and Local Tax | Started and finished clearing 2nd round comments for redacted entities | 1.80 | 236.00 | 424.80 |
| Gabison,Salome | Staff | 9/12/2023 | US State and Local Tax | 9/12/2023 FTX SALT Daily Touchpoint- update on the FTX separate entity sent for the final review with E.Hall, E.Molnar, R.Eikenes, E.Zheng | 0.20 | 236.00 | 47.20 |
| Huang,Ricki | Senior | 9/12/2023 | US Income Tax | Get the financials supports (general ledger) for the prior periods returns from the client's accounting software | 3.30 | 415.00 | 1,369.50 |
| Huang,Fei Yu | Senior | 9/12/2023 | US Income Tax | GLG filing papers | 0.80 | 415.00 | 332.00 |
| Mosdzin,Dennis | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Team Call discussing open topics preparing the client call for FS 2021 | 0.70 | 683.00 | 478.10 |
| Mosdzin,Dennis | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Team Call discussing open topics preparing the client call for FS 2022 | 0.50 | 683.00 | 341.50 |
| Mosdzin,Dennis | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with EY VAT Tax Team V. Shabanaj, discussing status and Input VAT account receivable | 0.50 | 683.00 | 341.50 |
| Mosdzin,Dennis | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with internal expert, discussing going concern premises and approach for the compilation report for the financial statements 2021 and 2022 | 0.50 | 683.00 | 341.50 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion before meeting with Herr Bavaud | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare the financial statement 2022 on Date AP classic | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with Dennis and Yuan and Yuwan to discuss about booking of financial statement in 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparation the first draft of financial statement 2022 on date Ap Classic | 1.00 | 236.00 | 236.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Archive the invoices from July to September 2023 on cloud data base Date Unternehmen Online | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Vlora, Dennis, Yuwan and Yuan, discussing status and input VAT account receivable | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuan, discussing open topics of FS 2021 and preparing the client call | 0.80 | 236.00 | 188.80 |
| Bieganski,Walter | Client Serving Contractor WB | 9/12/2023 | US State and Local Tax | Further review of batch #3 of state corporate income tax returns | 0.50 | 200.00 | 100.00 |
| Bote,Justin | Senior | 9/12/2023 | US Income Tax | GLG / Clifton Bay - E-File 9.12 | 2.60 | 415.00 | 1,079.00 |
| Kawahara,Riku | Staff | 9/12/2023 | Transfer Pricing | Preparing the minutes of the meeting with FTX Japan KK to discuss the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK | 3.50 | 236.00 | 826.00 |
| Hernandez,Nancy I. | Senior Manager | 9/12/2023 | ACR Bookkeeping/ACR Statutory Reporting | Follow up on outstanding information for financial statement preparation and monthly operating reports in Germany, Switzerland, and Gibraltar | 1.10 | 683.00 | 751.30 |
| Nakagami,Jun | Partner/Principal | 9/13/2023 | Transfer Pricing | Discussing internally the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with J.Nakagami, K.Goto, E.Matsuo, R.Hayashi and R.Kawahara | 1.00 | 866.00 | 866.00 |
| Hayashi,Rina | Senior | 9/13/2023 | Transfer Pricing | Discussing internally the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with J.Nakagami, K.Goto, E.Matsuo, R.Hayashi and R.Kawahara | 1.00 | 415.00 | 415.00 |
| Goto,Keisuke | Senior Manager | 9/13/2023 | Transfer Pricing | Discussing internally the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with J.Nakagami, K.Goto, E.Matsuo, R.Hayashi and R.Kawahara | 1.00 | 683.00 | 683.00 |
| Matsuo,Eiko | Senior Manager | 9/13/2023 | Transfer Pricing | Discussing internally the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with J.Nakagami, K.Goto, E.Matsuo, R.Hayashi and R.Kawahara | 1.00 | 683.00 | 683.00 |
| Kawahara,Riku | Staff | 9/13/2023 | Transfer Pricing | Discussing internally the approach of profit split between FTX Japan KK and Quoine Pte Ltd in relation to Day to day Japan TP and OECD TP advisory for FTX Japan KK, with J.Nakagami, K.Goto, E.Matsuo, R.Hayashi and R.Kawahara | 1.00 | 236.00 | 236.00 |
| Bost,Anne | Managing Director | 9/13/2023 | Transfer Pricing | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: C. Ancona, D. Hammon, H. Choudary, N. Srivastava, A. Bost Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez & Marsal) | 0.10 | 814.00 | 81.40 |
| Srivastava,Nikita Asutosh | Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: C. Ancona, D. Hammon, H. Choudary, N. Srivastava, A. Bost Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez & Marsal) | 0.10 | 551.00 | 55.10 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: C. Ancona, D. Hammon, H. Choudary, N. Srivastava, A. Bost Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez & Marsal) | 0.10 | 551.00 | 55.10 |
| Choudary,Hira | Staff | 9/13/2023 | Project Management Office Transition | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: C. Ancona, D. Hammon, H. Choudary, N. Srivastava, A. Bost Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez & Marsal) | 0.10 | 236.00 | 23.60 |
| Tong,Chia-Hui | Senior Manager | 9/13/2023 | Project Management Office Transition | Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar | 0.30 | 683.00 | 204.90 |
| Choudary,Hira | Staff | 9/13/2023 | Project Management Office Transition | Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar | 0.30 | 236.00 | 70.80 |
| Farrar,Anne | Partner/Principal | 9/13/2023 | Project Management Office Transition | Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar | 0.30 | 866.00 | 259.80 |
| Tong,Chia-Hui | Senior Manager | 9/13/2023 | Project Management Office Transition | Meeting to discuss the processing of the monthly fee application EY Attendees: C. Tong, C. Ancona, D. Neziroski, H. Choudary | 0.50 | 683.00 | 341.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|-------------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| Choudary,Hira | Staff | 9/13/2023 | Project Management Office Transition | Meeting to discuss the processing of the monthly fee application EY Attendees: C. Tong, C. Ancona, D. Neziroski, H. Choudary | 0.50 | 236.00 | 118.00 |
| Staromiejska,Kinga | Senior Manager | 9/13/2023 | Non US Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |
| Bost,Anne | Managing Director | 9/13/2023 | Transfer Pricing | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 814.00 | 407.00 |
| Healy,John | Senior Manager | 9/13/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |
| Shea JR,Thomas M | Partner/Principal | 9/13/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 866.00 | 433.00 |
| Mistler,Brian M | Manager | 9/13/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 551.00 | 275.50 |
| Tong,Chia-Hui | Senior Manager | 9/13/2023 | Project Management Office Transition | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 551.00 | 275.50 |
| Katsnelson,David | Senior Manager | 9/13/2023 | Transfer Pricing | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| Hall,Emily Melissa | Senior | 9/13/2023 | US State and Local Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 415.00 | 207.50 |
| Choudary,Hira | Staff | 9/13/2023 | Project Management Office Transition | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 236.00 | 118.00 |
| Berman,Jake | Senior Manager | 9/13/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |
| Scott,James | Client Serving Contractor JS | 9/13/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 600.00 | 300.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/13/2023 | Payroll Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |
| Musano,Matthew Albert | Senior Manager | 9/13/2023 | US Income Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |
| Knoeller,Thomas J. | Client Serving Contractor TJK | 9/13/2023 | Non US Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 430.00 | 215.00 |
| Bailey,Doug | Partner/Principal | 9/13/2023 | US International Tax | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 866.00 | 433.00 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Hernandez,Nancy I. | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 683.00 | 341.50 |
| Bost,Anne | Managing Director | 9/13/2023 | Transfer Pricing | Discussion of implementation of timeline for SOW2 work and assignment of responsibilities. EY Attendees: A. Bost, D. McComber, D. Katsnelson, G. Stefano, P. Billings | 0.50 | 814.00 | 407.00 |
| McComber,Donna | National Partner/Principal | 9/13/2023 | Transfer Pricing | Discussion of implementation of timeline for SOW2 work and assignment of responsibilities. EY Attendees: A. Bost, D. McComber, D. Katsnelson, G. Stefano, P. Billings | 0.50 | 1,040.00 | 520.00 |
| Katsnelson,David | Senior Manager | 9/13/2023 | Transfer Pricing | Discussion of implementation of timeline for SOW2 work and assignment of responsibilities. EY Attendees: A. Bost, D. McComber, D. Katsnelson, G. Stefano, P. Billings | 0.50 | 683.00 | 341.50 |
| Di Stefano,Giulia | Senior | 9/13/2023 | Transfer Pricing | Discussion of implementation of timeline for SOW2 work and assignment of responsibilities. EY Attendees: A. Bost, D. McComber, D. Katsnelson, G. Stefano, P. Billings | 0.50 | 415.00 | 207.50 |
| Billings,Phoebe | Manager | 9/13/2023 | Transfer Pricing | Internal call with transfer pricing team to discuss open items for Statement of Work 2 | 0.50 | 551.00 | 275.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/13/2023 | Payroll Tax | Meeting to discuss open employment tax questions related to debtors entities, Ledger Holdings and Ledger Prime EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker Other Attendees: K. Schulte (FTX), J. Markau (Ledger), D. Fish (Ledger), G. Camella (Ledger) | 1.50 | 415.00 | 622.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/13/2023 | Payroll Tax | Meeting to discuss open employment tax questions related to debtors entities, Ledger Holdings and Ledger Prime EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker Other Attendees: K. Schulte (FTX), J. Markau (Ledger), D. Fish (Ledger), G. Camella (Ledger) | 1.50 | 683.00 | 1,024.50 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/13/2023 | Payroll Tax | Meeting to discuss open employment tax questions related to debtors entities, Ledger Holdings and Ledger Prime EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker Other Attendees: K. Schulte (FTX), J. Markau (Ledger), D. Fish (Ledger), G. Camella (Ledger) | 1.50 | 866.00 | 1,299.00 |
| DeVincenzo,Jennie | Managing Director | 9/13/2023 | Payroll Tax | Meeting to discuss open employment tax questions related to debtors entities, Ledger Holdings and Ledger Prime EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, R. Walker Other Attendees: K. Schulte (FTX), J. Markau (Ledger), D. Fish (Ledger), G. Camella (Ledger) | 1.50 | 814.00 | 1,221.00 |
| Sangster,Mark | Senior | 9/13/2023 | Non US Tax | Meeting with Michele Bahadur and Olivia Espley-Ault to discuss contacting the BVI and Cayman Islands tax authorities. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault | 0.20 | 415.00 | 83.00 |
| Devona Bahadur,Michele | Senior Manager | 9/13/2023 | Non US Tax | Meeting with Michele Bahadur and Olivia Espley-Ault to discuss contacting the BVI and Cayman Islands tax authorities. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault | 0.20 | 683.00 | 136.60 |
| Espley-Ault,Olivia | Senior Manager | 9/13/2023 | Non US Tax | Meeting with Michele Bahadur and Olivia Espley-Ault to discuss contacting the BVI and Cayman Islands tax authorities. EY Attendees: M. Sangster, M. Bahadur, O. Espley-Ault | 0.20 | 683.00 | 136.60 |
| Staromiejska,Kinga | Senior Manager | 9/13/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance EY Attendees: D. Hammon, C. MacLean, J. Scott, K. Staromiejska, T. Knoeller | 0.40 | 683.00 | 273.20 |
| MacLean,Corrie | Senior | 9/13/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance EY Attendees: D. Hammon, C. MacLean, J. Scott, K. Staromiejska, T. Knoeller | 0.40 | 415.00 | 166.00 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance EY Attendees: D. Hammon, C. MacLean, J. Scott, K. Staromiejska, T. Knoeller | 0.40 | 551.00 | 220.40 |
| Scott,James | Client Serving Contractor JS | 9/13/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, J. Scott, K. Staromiejska, T. Knoeller | 0.40 | 600.00 | 240.00 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|-------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Knoeller, Thomas J. | Client Serving Contractor TJK | 9/13/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance EY Attendees: D. Hammon, C. MacLean, J. Scott, K. Staromiejska, T. Knoeller | 0.40 | 430.00 | 172.00 |
| Srivastava, Nikita Asutosh | Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman, J. Scott, N. Hernandez, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalglish (A&M) | 0.30 | 551.00 | 165.30 |
| MacLean, Corrie | Senior | 9/13/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman, J. Scott, N. Hernandez, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalglish (A&M) | 0.30 | 415.00 | 124.50 |
| Hammon, David Lane | Manager | 9/13/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman, J. Scott, N. Hernandez, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalglish (A&M) | 0.30 | 551.00 | 165.30 |
| Scott, James | Client Serving Contractor JS | 9/13/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman, J. Scott, N. Hernandez, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalglish (A&M) | 0.30 | 600.00 | 180.00 |
| Berman, Jake | Senior Manager | 9/13/2023 | US Income Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman, J. Scott, N. Hernandez, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalglish (A&M) | 0.30 | 683.00 | 204.90 |
| Hernandez, Nancy I. | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Berman, J. Scott, N. Hernandez, N. Srivastava Other Attendees: M. van den Belt (A&M), D. Johnston (A&M), E. Dalglish (A&M) | 0.30 | 683.00 | 204.90 |
| MacLean, Corrie | Senior | 9/13/2023 | Non US Tax | Meeting to discuss Germany and Switzerland MORs. EY Attendees: C. MacLean, D. Hammon, M. Borts, J. Scott, N. Hernandez | 0.80 | 415.00 | 332.00 |
| Hammon, David Lane | Manager | 9/13/2023 | Non US Tax | Meeting to discuss Germany and Switzerland MORs. EY Attendees: C. MacLean, D. Hammon, M. Borts, J. Scott, N. Hernandez | 0.80 | 551.00 | 440.80 |
| Scott, James | Client Serving Contractor JS | 9/13/2023 | Non US Tax | Meeting to discuss Germany and Switzerland MORs. EY Attendees: C. MacLean, D. Hammon, M. Borts, J. Scott, N. Hernandez | 0.80 | 600.00 | 480.00 |
| Borts, Michael | Managing Director | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss Germany and Switzerland MORs. EY Attendees: C. MacLean, D. Hammon, M. Borts, J. Scott, N. Hernandez | 0.80 | 814.00 | 651.20 |
| Hernandez, Nancy I. | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss Germany and Switzerland MORs. EY Attendees: C. MacLean, D. Hammon, M. Borts, J. Scott, N. Hernandez | 0.80 | 683.00 | 546.40 |
| Hall, Emily Melissa | Senior | 9/13/2023 | US State and Local Tax | 9/13/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Zheng, Eva | Manager | 9/13/2023 | US State and Local Tax | 9/13/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 551.00 | 110.20 |
| Molnar, Evgeniya | Senior | 9/13/2023 | US State and Local Tax | 9/13/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Musano, Matthew Albert | Senior Manager | 9/13/2023 | US State and Local Tax | 9/13/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 683.00 | 136.60 |
| Eikenes, Ryan | Staff | 9/13/2023 | US State and Local Tax | 9/13/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 236.00 | 47.20 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Bieganski, Walter | Client Serving Contractor WB | 9/13/2023 | US State and Local Tax | 9/13/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 200.00 | 40.00 |
| Sun, Yuchen | Senior | 9/13/2023 | US State and Local Tax | 9/13/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Eikenes, Ryan | Staff | 9/13/2023 | US State and Local Tax | Going through OIT diagnostics for E-filing return EY Attendees: E. Molnar, R. Eikenes | 1.30 | 236.00 | 306.80 |
| Molnar, Evgeniya | Senior | 9/13/2023 | US State and Local Tax | Going through OIT diagnostics for E-filing return EY Attendees: E. Molnar, R. Eikenes | 1.30 | 415.00 | 539.50 |
| Hall, Emily Melissa | Senior | 9/13/2023 | US State and Local Tax | Walkthrough of the return preparation approach for combined returns in OneSource. EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabison | 0.50 | 415.00 | 207.50 |
| Molnar, Evgeniya | Senior | 9/13/2023 | US State and Local Tax | Walkthrough of the return preparation approach for combined returns in OneSource. EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabison | 0.50 | 415.00 | 207.50 |
| Gabison, Salome | Staff | 9/13/2023 | US State and Local Tax | Walkthrough of the return preparation approach for combined returns in OneSource. EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabison | 0.50 | 236.00 | 118.00 |
| Eikenes, Ryan | Staff | 9/13/2023 | US State and Local Tax | Walkthrough of the return preparation approach for combined returns in OneSource. EY Attendees: E. Hall, E. Molnar, R. Eikenes, S. Gabison | 0.50 | 236.00 | 118.00 |
| Molnar, Evgeniya | Senior | 9/13/2023 | US State and Local Tax | Internal call to review apportionment discrepancies for unitary return for the Florida form F-1120 from One Source Tax Software for FTX entity. EY Attendees: E. Molnar, R. Eikenes | 1.20 | 415.00 | 498.00 |
| Eikenes, Ryan | Staff | 9/13/2023 | US State and Local Tax | Internal call to review apportionment discrepancies for unitary return for the Florida form F-1120 for FTX entity. EY Attendees: E. Molnar, R. Eikenes EY Attendees: E. Molnar, R. Eikenes | 1.20 | 236.00 | 283.20 |
| Zhang, Yuwan | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Dennis, reviewing and discussing the recognized sales of FTX Trading regarding financial statement preparation 2022 | 0.50 | 236.00 | 118.00 |
| Zhang, Yuwan | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Matching bankstatement and Konto Korrent FTX Europe with bank and liabilities accounts in DATEV for financial statement 2022 | 2.00 | 236.00 | 472.00 |
| Knüwer, Stephanie | Senior Manager | 9/13/2023 | Non US Tax | FTX Trading GmbH Alignment call with Dennis Moszdin (ACR Team) to agree on the next steps for finalization of FS 2021 and 2022, tax provision calculation for FS 2021 and 2022 and upcoming due dates | 0.50 | 683.00 | 341.50 |
| Knüwer, Stephanie | Senior Manager | 9/13/2023 | Non US Tax | FTX Trading GmbH Email correspondence with EY US regarding alignment of deliverable due dates for FY 2020, 2021, 2022 and 2023 to wind down the German entity | 0.30 | 683.00 | 204.90 |
| Knüwer, Stephanie | Senior Manager | 9/13/2023 | Non US Tax | FTX Trading GmbH Tax Return 2020 and 2021 - Meeting with Pia Hebel to go discuss open questions from the documentation received, the status of the local GAAP figures. | 0.50 | 683.00 | 341.50 |
| Knüwer, Stephanie | Senior Manager | 9/13/2023 | Non US Tax | FTX Trading GmbH Email to Jürg Bavaud to inform him about the approval of the filing extension for the 2021 tax return and the estimated tax assessment notices for FY 2020 issued in Dec 2022 | 0.40 | 683.00 | 273.20 |
| Knüwer, Stephanie | Senior Manager | 9/13/2023 | Non US Tax | FTX Trading GmbH Documentation of Transfer Pricing deliverables and due dates in Germany as requested by Giulia di Stefano | 0.50 | 683.00 | 341.50 |
| Tsikouris, Anastasios | Manager | 9/13/2023 | Non US Tax | Follow up communication with the prime TP team on TP related matters for the Cypriot entities in scope. | 0.40 | 551.00 | 220.40 |
| Tsikouris, Anastasios | Manager | 9/13/2023 | Non US Tax | Communication with Konkrit (accounting service provider) in relation to the tax registration of FTX Crypto and FTX EMEA. | 0.60 | 551.00 | 330.60 |
| Bost, Anne | Managing Director | 9/13/2023 | Transfer Pricing | Read and respond to emails regarding profit split between Quoine Japan and Quoine Singapore | 0.60 | 814.00 | 488.40 |
| Bost, Anne | Managing Director | 9/13/2023 | Transfer Pricing | Continue to consider structure for memo to support tax filing position 4 | 1.70 | 814.00 | 1,383.80 |
| Bost, Anne | Managing Director | 9/13/2023 | Transfer Pricing | Locate profit sharing agreement between Quoine Pte. Ltd. and FTX Japan KK | 0.40 | 814.00 | 325.60 |
| Healy, John | Senior Manager | 9/13/2023 | Non US Tax | Call with IRS examiner re: exam status and associated prep | 1.00 | 683.00 | 683.00 |
| Flagg, Nancy A. | Managing Director | 9/13/2023 | US State and Local Tax | Call with EY tax team to discuss bankruptcy tax alignment for the Turkish foreign tax liabilities. EY attendees: J. Scott, D. Hammon, K. Gatt, N. Flagg | 0.40 | 814.00 | 325.60 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|----------------------------|-----------------|---|--|------|-------------|-----------------------|
| Jena,Deepak | Manager | 9/13/2023 | Technology | FTX - Data Flow diagram for the review with EY Risk team | 0.50 | 551.00 | 275.50 |
| Shea JR,Thomas M | Partner/Principal | 9/13/2023 | Non US Tax | Internal meeting with D. Hammon and J. Scott to discuss approach to FTX UAE entities | 0.50 | 866.00 | 433.00 |
| Srivastava,Nikita Asutosh | Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Gathering information on whether all costs have been invoiced by FTX Trading to FTX Europe AG as requested by David Johnston (A&M) | 1.60 | 551.00 | 881.60 |
| McComber,Donna | National Partner/Principal | 9/13/2023 | Transfer Pricing | Respond to question from A. Bost re profit sharing agreement | 0.60 | 1,040.00 | 624.00 |
| Short,Victoria | Manager | 9/13/2023 | Payroll Tax | Client sent over multiple emails with discussion points for the client call that day on payroll tax accounts and items pertaining to the IRS Audit. I reviewed these emails prior to the call and made notes on specific items to discuss on call. | 0.60 | 551.00 | 330.60 |
| Shabanaj,Vlora | Manager | 9/13/2023 | Non US Tax | Regarding annual VAT return 2021: Disc A. Bruns data base | 0.90 | 551.00 | 495.90 |
| Bailey,Doug | Partner/Principal | 9/13/2023 | Tax Advisory | Additional drafting of tax ownership scenarios | 2.80 | 866.00 | 2,424.80 |
| Bruns,Alexander | Senior Manager | 9/13/2023 | Non US Tax | Annual VAT return 2021: Disc. Vlora Shabanaj and Dennis Mosdzin regarding alternative data base | 1.00 | 683.00 | 683.00 |
| Katelas,Andreas | Manager | 9/13/2023 | Tax Advisory | Reviewed ITS deliverables and updated timelines | 1.20 | 551.00 | 661.20 |
| Geisler,Arthur | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Adjustment accounting | 1.50 | 236.00 | 354.00 |
| Mistler,Brian M | Manager | 9/13/2023 | US Income Tax | Preparation of information request for IDR responses | 1.50 | 551.00 | 826.50 |
| Tong,Chia-Hui | Senior Manager | 9/13/2023 | Project Management Office Transition | Prepare for meeting to update the FTX tree in the Global Independence System (GIS) | 0.40 | 683.00 | 273.20 |
| Tong,Chia-Hui | Senior Manager | 9/13/2023 | Project Management Office Transition | Continue update to tax governance model and change management process | 0.80 | 683.00 | 546.40 |
| Tong,Chia-Hui | Senior Manager | 9/13/2023 | Project Management Office Transition | Continue next round of updates to detailed tax compliance workplan | 0.80 | 683.00 | 546.40 |
| Tong,Chia-Hui | Senior Manager | 9/13/2023 | Project Management Office Transition | Revise activity tracker's additional work items | 0.60 | 683.00 | 409.80 |
| Ancona,Christopher | Senior | 9/13/2023 | Project Management Office Transition | Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Bost, B. Mistler, C. Tong, C. Ancona, D. Katsnelson, D. Hammon, D. Bailey, E. Hall, H. Choudary, J. Scott, J. Berman, J. Healy, K. Wrenn, K. Staromiejska, M. Musano, N. Hernandez, T. Knoeller, T. Shea | 0.50 | 415.00 | 207.50 |
| Ancona,Christopher | Senior | 9/13/2023 | Project Management Office Transition | Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items EY Attendees: C. Tong, C. Ancona, H. Choudary, A. Farrar | 0.30 | 415.00 | 124.50 |
| Ancona,Christopher | Senior | 9/13/2023 | Project Management Office Transition | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: C. Ancona, D. Hammon, H. Choudary, N. Srivastava, A. Bost Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez & Marsal) | 0.10 | 415.00 | 41.50 |
| Ancona,Christopher | Senior | 9/13/2023 | Project Management Office Transition | Updates to the agenda ahead of call with J. Chan (FTX) | 0.70 | 415.00 | 290.50 |
| Ancona,Christopher | Senior | 9/13/2023 | Project Management Office Transition | Edits to the status slide deck ahead of call with tax workstreams | 1.40 | 415.00 | 581.00 |
| Ancona,Christopher | Senior | 9/13/2023 | Project Management Office Transition | Updates to the FTX Governance and Operating model slide deck ahead of meeting with M. Cilia | 1.40 | 415.00 | 581.00 |
| Ancona,Christopher | Senior | 9/13/2023 | Project Management Office Transition | Correspondence with tax workstreams for latest updates to tax deliverables for status tracking | 0.80 | 415.00 | 332.00 |
| Erdem,Ersin | Partner/Principal | 9/13/2023 | Non US Tax | Preparation e-mail related to outstanding receivables and payables next steps | 1.20 | 866.00 | 1,039.20 |
| Erdem,Ersin | Partner/Principal | 9/13/2023 | Non US Tax | Preparation e-mail related to outstanding receivables and payables next steps | 1.20 | 866.00 | 1,039.20 |
| Ott,Daniel | Senior | 9/13/2023 | Payroll Tax | Deregistration of German entity from the statutory accident insurance | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Correspondences relating to the statutory financials/management accounts of foreign entities (FY21 for Germany, FY23 management accounts for Gibraltar, leadership update on next steps for Nigeria) | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Correspondences to address tax/statutory reporting filings of certain foreign entities (extension request for FY21 CIT/VAT returns for Germany, proposed timeline for completing Germany tax filings) | 0.60 | 551.00 | 330.60 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Correspondences relating to Hong Kong tax compliance (review of/comments for draft contract for third-party service provider, MPF payment, | 0.70 | 551.00 | 385.70 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|------------------------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Correspondences regarding the tax filings/financial statements of Cypriot liquidation targets (scope clarifications and CIT/VAT registration) | 0.60 | 551.00 | 330.60 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Setting up of Box site to house final tax/statutory reporting filings | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Correspondences addressing the proposed solution for outstanding intercompany receivables/payables for Turkish entities | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/13/2023 | Non US Tax | Correspondences regarding way forward for obtaining details on the foreign entities to determine where transfer pricing support may be required | 0.50 | 551.00 | 275.50 |
| Hall,Emily Melissa | Senior | 9/13/2023 | US State and Local Tax | Reviewed trial balances and federal workpapers to map out related party interest income and expenses and identified the relevant entities. | 3.10 | 415.00 | 1,286.50 |
| Hall,Emily Melissa | Senior | 9/13/2023 | US State and Local Tax | Analyzed intercompany agreements to further support interest income and expenses mapping. | 2.10 | 415.00 | 871.50 |
| Hall,Emily Melissa | Senior | 9/13/2023 | US State and Local Tax | Drafted email to M. Musano and W. Bieganski (EY) containing intercompany interest income and expense conclusions based on research conducted. | 0.80 | 415.00 | 332.00 |
| Choudary,Hira | Staff | 9/13/2023 | Project Management Office Transition | Send out internal leads call notes to the team | 0.40 | 236.00 | 94.40 |
| Molnar,Evgeniya | Senior | 9/13/2023 | US State and Local Tax | Answered team members' questions related to preparation unitary returns in One Source Tax Software via teams chat | 0.80 | 415.00 | 332.00 |
| Molnar,Evgeniya | Senior | 9/13/2023 | US State and Local Tax | Review Unitary workbooks for FTX entities to confirm all source workbooks updated accordingly for the purpose of correct preparation unitary returns. | 0.90 | 415.00 | 373.50 |
| Di Stefano,Giulia | Senior | 9/13/2023 | Transfer Pricing | Analyzed pending Transfer Pricing Issues | 2.30 | 415.00 | 954.50 |
| Jimenez,Joseph Robert | Senior Manager | 9/13/2023 | US State and Local Tax | Update Workpapers and correspondences with New York Agent pertaining to the sales and use tax audit matter. | 1.20 | 683.00 | 819.60 |
| Scott,James | Client Serving Contractor JS | 9/13/2023 | Non US Tax | Review Honk Kong, Germany and Switzerland reporting and compliance | 1.20 | 600.00 | 720.00 |
| Marlow,Joe | Senior | 9/13/2023 | Value Added Tax | Drafting and sending emails to EY Local Offices to obtain an update in respect of their compliance obligations | 3.00 | 415.00 | 1,245.00 |
| Lowery,Kristie L | National Partner/Principal | 9/13/2023 | Payroll Tax | Issues with Ledger holdings loan forgiveness for Z. Dexter that was not reported through Form W-2 in 2020. | 0.80 | 1,040.00 | 832.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/13/2023 | Payroll Tax | Follow up correspondence on open employment tax items for Ledger entities. | 0.70 | 683.00 | 478.10 |
| Zhuo,Melody | Staff | 9/13/2023 | US International Tax | Tax Technical Issue Documentation Gathering | 1.20 | 236.00 | 283.20 |
| Zhuo,Melody | Staff | 9/13/2023 | US International Tax | Tax Technical Issue Topic Research | 3.80 | 236.00 | 896.80 |
| Shah,Naz | Manager | 9/13/2023 | Payroll Tax | Set up and Implementation of Employer and Employee details in payroll software and process of July 22 Payroll with reports for review and client approval | 3.10 | 551.00 | 1,708.10 |
| Hebel,Pia | Staff | 9/13/2023 | Non US Tax | FTX Germany GmbH: Preparation of application of filing deadline for direct tax return preparation as well as preparation of tax returns 2020 and 2021 | 3.70 | 236.00 | 873.20 |
| Agar,Oguzkaan | Staff | 9/13/2023 | Non US Tax | Regarding annual VAT-Return 2021:Support for preparation | 0.70 | 236.00 | 165.20 |
| Espley-Ault,Olivia | Senior Manager | 9/13/2023 | Non US Tax | Review and edit Mark Sangster's draft email to the Bahamian Authorities and FPP regarding filing directions. | 0.40 | 683.00 | 273.20 |
| Espley-Ault,Olivia | Senior Manager | 9/13/2023 | Non US Tax | Review email form Tiffany McPhee regarding interrelations with Bahamian Officials on next steps for filing. | 0.60 | 683.00 | 409.80 |
| Espley-Ault,Olivia | Senior Manager | 9/13/2023 | Non US Tax | Discussion with Tiffany McPhee | 0.40 | 683.00 | 273.20 |
| Hall,Olivia | Staff | 9/13/2023 | Transfer Pricing | Record internal meetings of team members | 0.50 | 236.00 | 118.00 |
| Ryan,Andersen | Staff | 9/13/2023 | Transfer Pricing | Addition of SILO 3 entities into the CBCR report for International Tax purposes | 2.00 | 236.00 | 472.00 |
| Eikenes,Ryan | Staff | 9/13/2023 | US State and Local Tax | Started preparing consolidated entities by clearing diagnostics and reviewing sub level information to make sure it was flowing through into the top con correctly | 3.90 | 236.00 | 920.40 |
| Eikenes,Ryan | Staff | 9/13/2023 | US State and Local Tax | Continued to prepare consolidated entities | 1.20 | 236.00 | 283.20 |
| Gabison,Salome | Staff | 9/13/2023 | US State and Local Tax | 9/13/2023 Meeting with E.Hall, R.Eikenes, E. Molnar to discuss how to implement the data from Montana Unitary Combined FTX entities to One Source Tax Software | 0.70 | 236.00 | 165.20 |
| Gabison,Salome | Staff | 9/13/2023 | US State and Local Tax | 9/13/2023 Meeting with E.Hall, R.Eikenes for explanation on the apportionment on One Source Tax Software | 0.50 | 236.00 | 118.00 |
| Gabison,Salome | Staff | 9/13/2023 | US State and Local Tax | 9/13/2023 Inputting the apportionment details for Montana Combined Unitary entities from Excel to One Source Tax Software | 3.70 | 236.00 | 873.20 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Gabison, Salome | Staff | 9/13/2023 | US State and Local Tax | 9/13/2023 For Montana inserted apportionment data for Montana Combined Unitary entities from Excel to One Source Tax Software | 3.00 | 236.00 | 708.00 |
| Huang, Ricki | Senior | 9/13/2023 | IRS Audit Matters | Get the financials supports (accounts and journal) for the prior periods returns from the client's accounting software | 2.70 | 415.00 | 1,120.50 |
| Mosdzin, Dennis | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review and Discussing the recognized sales revenues of FTX Trading regarding Financial Statements with EY Y. Zhang preparation 2022 | 0.50 | 683.00 | 341.50 |
| Mosdzin, Dennis | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update and discussing tax declaration and tax calculation 2021/2022 and VAT Input Receivable with EY Tax (S. Knuewer) | 0.50 | 683.00 | 341.50 |
| Mosdzin, Dennis | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Feedback and status to EY US regarding MOR Reporting and Financial Statement Preparation 2021 and 2022 | 0.50 | 683.00 | 341.50 |
| Mosdzin, Dennis | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update and discussing VAT tax declaration and VAT Input Receivable with EY Tax (A. Bruns) | 0.20 | 683.00 | 136.60 |
| Mosdzin, Dennis | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call discussing financial statements preparation 2022 (especially the accounts sales revenues and input VAT) | 0.80 | 683.00 | 546.40 |
| Mosdzin, Dennis | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of working papers financial statements 2021 and reconciliation with DATEV 2021 | 1.00 | 683.00 | 683.00 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Completion second draft of financial statement 2021 for Dennis View | 0.40 | 236.00 | 94.40 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparation first draft of financial statement 2022 | 0.60 | 236.00 | 141.60 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Export total balances list in fiscal 2022 for EY Tax team Hamburg | 0.40 | 236.00 | 94.40 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking invoice of Willing-lawyer in June 2023 and AOK-Health 2023 insurance in July | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare Email to client to providing invoices of account business equipment of fiscal year 2022 for reviewing | 1.00 | 236.00 | 236.00 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Export the bank statement of fiscal 2022 from cloud data base Date Unternehmen Online | 0.40 | 236.00 | 94.40 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking invoice of Date accounting software provider in July 2023 and Willy Lawyer for request pension payment on July 2023 | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking invoice of Date Software provider in August and invoice Federal government offices on June 2023 | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Export the invoices of the fixed asset in the financial statement 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking invoice of Chamber of Commerce and Industry in June 2023 and invoice of Marzar on June 2023 | 0.60 | 236.00 | 141.60 |
| Nguyen, Thinh | Staff | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking invoice of Marzar of payroll May 2023 and April 2023 | 0.70 | 236.00 | 165.20 |
| DeVincenzo, Jennie | Managing Director | 9/13/2023 | Payroll Tax | Correspondence regarding outstanding information for employment tax items | 0.80 | 814.00 | 651.20 |
| Borts, Michael | Managing Director | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Gathering information on whether all costs have been invoiced by FTX Trading to FTX Europe AG as requested by David Johnston (A&M) | 0.50 | 814.00 | 407.00 |
| Hernandez, Nancy I. | Senior Manager | 9/13/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of monthly reporting packages for Germany and Switzerland | 0.80 | 683.00 | 546.40 |
| Neziroski, David | Associate | 9/13/2023 | Fee/Employment Applications | Meeting to discuss the processing of the monthly fee application EY Attendees: C. Tong, C. Ancona, D. Neziroski, H. Choudary | 0.50 | 365.00 | 182.50 |
| Neziroski, David | Associate | 9/13/2023 | Fee/Employment Applications | Prepare final draft of the April monthly for FTX | 3.60 | 365.00 | 1,314.00 |
| Neziroski, David | Associate | 9/13/2023 | Fee/Employment Applications | Continue to finalize the draft of the April monthly for FTX | 2.90 | 365.00 | 1,058.50 |
| Healy, John | Senior Manager | 9/14/2023 | IRS Audit Matters | IRS IDR follow-up call with B. Mistler and J. Healy (EY) | 0.50 | 683.00 | 341.50 |
| Vasic, Dajana | Staff | 9/14/2023 | Non US Tax | Meeting re discussing status and further procedure tax returns 2022 FTX Switzerland GmbH, FTX Europe AG, FTX Certificates GmbH, FTX Derivatives GmbH, FTX General Partners AG; EY Attendees: D. Vasic, C. Schwarzwälder | 0.70 | 236.00 | 165.20 |
| Schwarzwälder, Christian | Senior Manager | 9/14/2023 | Non US Tax | Meeting re discussing status and further procedure tax returns 2022 FTX Switzerland GmbH, FTX Europe AG, FTX Certificates GmbH, FTX Derivatives GmbH, FTX General Partners AG | 0.70 | 683.00 | 478.10 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/14/2023 | Payroll Tax | Meeting to discuss status of the Vendor data gathering for the information document request from the federal employment tax auditor. EY Attendees: A. Richardson, J. DeVincenzo, K. Wrenn, T. Ferris | 0.30 | 683.00 | 204.90 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| DeVincenzo,Jennie | Managing Director | 9/14/2023 | Payroll Tax | Meeting to discuss status of the Vendor data gathering for the information document request from the federal employment tax auditor. EY Attendees: A. Richardson, J. DeVincenzo, K. Wrenn, T. Ferris | 0.30 | 814.00 | 244.20 |
| Ferris,Tara | Partner/Principal | 9/14/2023 | Information Reporting | Meeting to discuss status of the Vendor data gathering for the information document request from the federal employment tax auditor. EY Attendees: A. Richardson, J. DeVincenzo, K. Wrenn, T. Ferris | 0.30 | 866.00 | 259.80 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/14/2023 | Payroll Tax | Meeting to discuss status of equity, vendor and other various information documentation request for the federal employment tax audit. EY Attendees: K. Wrenn, J. DeVincenzo | 0.50 | 683.00 | 341.50 |
| DeVincenzo,Jennie | Managing Director | 9/14/2023 | Payroll Tax | Meeting to discuss status of equity, vendor and other various information documentation request for the federal employment tax audit. EY Attendees: K. Wrenn, J. DeVincenzo | 0.50 | 814.00 | 407.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/14/2023 | Payroll Tax | Meeting to discuss the exposure analysis for employment tax items on debtors entities EY Attendees: K. Wrenn, S. LaGarde, J. DeVincenzo | 0.50 | 683.00 | 341.50 |
| LaGarde,Stephen | Partner/Principal | 9/14/2023 | Payroll Tax | Meeting to discuss the exposure analysis for employment tax items on debtors entities EY Attendees: K. Wrenn, S. LaGarde, J. DeVincenzo | 0.50 | 866.00 | 433.00 |
| DeVincenzo,Jennie | Managing Director | 9/14/2023 | Payroll Tax | Meeting to discuss the exposure analysis for employment tax items on debtors entities EY Attendees: K. Wrenn, S. LaGarde, J. DeVincenzo | 0.50 | 814.00 | 407.00 |
| Tong,Chia-Hui | Senior Manager | 9/14/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX) | 0.30 | 683.00 | 204.90 |
| Ancona,Christopher | Senior | 9/14/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX) | 0.30 | 415.00 | 124.50 |
| Berman,Jake | Senior Manager | 9/14/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX) | 0.30 | 683.00 | 204.90 |
| Scott,James | Client Serving Contractor JS | 9/14/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX) | 0.30 | 600.00 | 180.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/14/2023 | Payroll Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX) | 0.30 | 683.00 | 204.90 |
| Tong,Chia-Hui | Senior Manager | 9/14/2023 | Project Management Office Transition | Meeting to review Alvarez and Marsal/EY Project Management Office slide deck deliverable on status updates and reporting. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott | 0.50 | 683.00 | 341.50 |
| Ancona,Christopher | Senior | 9/14/2023 | Project Management Office Transition | Meeting to review Alvarez and Marsal/EY Project Management Office slide deck deliverable on status updates and reporting. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott | 0.50 | 415.00 | 207.50 |
| Berman,Jake | Senior Manager | 9/14/2023 | US Income Tax | Meeting to review Alvarez and Marsal/EY Project Management Office slide deck deliverable on status updates and reporting. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott | 0.50 | 683.00 | 341.50 |
| Scott,James | Client Serving Contractor JS | 9/14/2023 | US Income Tax | Meeting to review Alvarez and Marsal/EY Project Management Office slide deck deliverable on status updates and reporting. EY Attendees: C. Tong, C. Ancona, J. Berman, J. Scott | 0.50 | 600.00 | 300.00 |
| Mistler,Brian M | Manager | 9/14/2023 | US Income Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, J. Scott, J. Berman, J. Healy, C. Tong, H. Choudary | 0.30 | 551.00 | 165.30 |
| Tong,Chia-Hui | Senior Manager | 9/14/2023 | Project Management Office Transition | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, J. Scott, J. Berman, J. Healy, C. Tong, H. Choudary | 0.30 | 683.00 | 204.90 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Choudary,Hira | Staff | 9/14/2023 | Project Management Office Transition | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, J. Scott, J. Berman, J. Healy, C. Tong, H. Choudary | 0.30 | 236.00 | 70.80 |
| Berman,Jake | Senior Manager | 9/14/2023 | US Income Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, J. Scott, J. Berman, J. Healy, C. Tong, H. Choudary | 0.30 | 683.00 | 204.90 |
| Scott,James | Client Serving Contractor JS | 9/14/2023 | IRS Audit Matters | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, J. Scott, J. Berman, J. Healy, C. Tong, H. Choudary | 0.30 | 600.00 | 180.00 |
| Healy,John | Senior Manager | 9/14/2023 | US Income Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, J. Scott, J. Berman, J. Healy, C. Tong, H. Choudary | 0.30 | 683.00 | 204.90 |
| Faerber,Anna | Senior Manager | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 683.00 | 546.40 |
| Chang-Waye,Amanda | Manager | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 551.00 | 440.80 |
| Dugassee,Annie | Manager | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 551.00 | 440.80 |
| MacLean,Corrie | Senior | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 415.00 | 332.00 |
| Hammon,David Lane | Manager | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 551.00 | 440.80 |
| Scott,James | Client Serving Contractor JS | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 600.00 | 480.00 |
| Gil Diez de Leon,Marta | Senior Manager | 9/14/2023 | Value Added Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 683.00 | 546.40 |
| Bastienne,Oliver | Partner/Principal | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 866.00 | 692.80 |
| Houareau,Tina | Senior | 9/14/2023 | Non US Tax | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 415.00 | 332.00 |
| Hernandez,Nancy I. | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 683.00 | 546.40 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Borts,Michael | Managing Director | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 0.80 | 814.00 | 651.20 |
| Staromiejska,Kinga | Senior Manager | 9/14/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 683.00 | 273.20 |
| MacLean,Corrie | Senior | 9/14/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 415.00 | 166.00 |
| Hammon,David Lane | Manager | 9/14/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 551.00 | 220.40 |
| MacLean,Corrie | Senior | 9/14/2023 | Non US Tax | Meeting to update One Global Methodology set up form. EY Attendees: J. Allen, C. MacLean | 0.50 | 415.00 | 207.50 |
| Allen,Jenefier Michelle | Staff | 9/14/2023 | Non US Tax | Meeting to update One Global Methodology set up form. EY Attendees: J. Allen, C. MacLean | 0.50 | 236.00 | 118.00 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Zheng,Eva | Manager | 9/14/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/14/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Musano,Matthew Albert | Senior Manager | 9/14/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 683.00 | 136.60 |
| Eikenes,Ryan | Staff | 9/14/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 236.00 | 47.20 |
| Bieganski,Walter | Client Serving Contractor WB | 9/14/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 200.00 | 40.00 |
| Sun,Yuchen | Senior | 9/14/2023 | US State and Local Tax | State and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, W. Bieganski, Y. Sun | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/14/2023 | US State and Local Tax | Going through apportionment schedule in OIT. EY Attendees: E. Molnar, R. Eikenes | 0.60 | 236.00 | 141.60 |
| Molnar,Evgeniya | Senior | 9/14/2023 | US State and Local Tax | Going through apportionment schedule in OIT. EY Attendees: E. Molnar, R. Eikenes | 0.60 | 415.00 | 249.00 |
| Katelas,Andreas | Manager | 9/14/2023 | Tax Advisory | External meeting with Sullivan & Cromwell to discuss FTX - Genesis settlement EY Attendees: A. Katelas, D. Bailey, L. Jayanthi Other Attendees: B. Beller (S&C) | 0.50 | 551.00 | 275.50 |
| Bailey,Doug | Partner/Principal | 9/14/2023 | US International Tax | External meeting with Sullivan & Cromwell to discuss FTX - Genesis settlement EY Attendees: A. Katelas, D. Bailey, L. Jayanthi Other Attendees: B. Beller (S&C) | 0.50 | 866.00 | 433.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Jayanthi,Lakshmi | Senior Manager | 9/14/2023 | US International Tax | External meeting with Sullivan & Cromwell to discuss FTX - Genesis settlement EY Attendees: A. Katelas, D. Bailey, L. Jayanthi Other Attendees: B. Beller (S&C) | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | Internal call to discuss potential approaches when filing combined returns for state tax purposes EY Attendees: W. Bieganski, M. Musano, J. Berman, E. Zheng, E. Hall | 0.50 | 415.00 | 207.50 |
| Zheng,Eva | Manager | 9/14/2023 | US State and Local Tax | Internal call to discuss potential approaches when filing combined returns for state tax purposes EY Attendees: W. Bieganski, M. Musano, J. Berman, E. Zheng, E. Hall | 0.50 | 551.00 | 275.50 |
| Musano,Matthew Albert | Senior Manager | 9/14/2023 | US State and Local Tax | Internal call to discuss potential approaches when filing combined returns for state tax purposes EY Attendees: W. Bieganski, M. Musano, J. Berman, E. Zheng, E. Hall | 0.50 | 683.00 | 341.50 |
| Bieganski,Walter | Client Serving Contractor WB | 9/14/2023 | US State and Local Tax | Internal call to discuss potential approaches when filing combined returns for state tax purposes EY Attendees: W. Bieganski, M. Musano, J. Berman, E. Zheng, E. Hall | 0.50 | 200.00 | 100.00 |
| Berman,Jake | Senior Manager | 9/14/2023 | US Income Tax | Internal call to discuss potential approaches when filing combined returns for state tax purposes EY Attendees: W. Bieganski, M. Musano, J. Berman, E. Zheng, E. Hall | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | Internal call to walk through apportionment question for FTX entity in OneSource EY Attendees: E. Hall, R. Eikenes | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/14/2023 | US State and Local Tax | Internal call to walk through apportionment question for FTX entity in OneSource EY Attendees: E. Hall, R. Eikenes | 0.20 | 236.00 | 47.20 |
| Srivastava,Nikita Asutosh | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update Status Call with Client regarding FTX Trading GmbH EY Attendees: D. Mosdzin, M. Borts, N. Hernandez, N. Srivastava, V. Bouza Other Attendees: J. Bavaud, FTX Trading GmbH | 0.50 | 551.00 | 275.50 |
| Mosdzin,Dennis | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update Status Call with Client regarding FTX Trading GmbH EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, N. Srivastava, V. Bouza Other Attendees: juerg@ftx.com | 0.50 | 683.00 | 341.50 |
| Hernandez,Nancy I. | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update Status Call with Client regarding FTX Trading GmbH EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, N. Srivastava, V. Bouza Other Attendees: juerg@ftx.com | 0.50 | 683.00 | 341.50 |
| Borts,Michael | Managing Director | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update Status Call with Client regarding FTX Trading GmbH EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, N. Srivastava, V. Bouza Other Attendees: juerg@ftx.com | 0.50 | 814.00 | 407.00 |
| Bouza,Victor | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update Status Call with Client regarding FTX Trading GmbH EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, N. Srivastava, V. Bouza Other Attendees: juerg@ftx.com | 0.50 | 551.00 | 275.50 |
| Molnar,Evgeniya | Senior | 9/14/2023 | US State and Local Tax | Internal call to discuss preparation of unitary return for the state of Montana for FTX entity in One Source Tax Software. EY Attendees: E. Molnar, S. Gabison | 0.80 | 415.00 | 332.00 |
| Gabison,Salome | Staff | 9/14/2023 | US State and Local Tax | Internal call to discuss preparation of unitary return for the state of Montana for FTX entity in One Source Tax Software. EY Attendees: E. Molnar, S. Gabison EY Attendees: E. Molnar, S. Gabison | 0.80 | 236.00 | 188.80 |
| Molnar,Evgeniya | Senior | 9/14/2023 | US State and Local Tax | Internal call to discuss preparation of unitary return for the state of Florida for FTX entity in One Source Tax Software. EY Attendees: E. Molnar, R. Eikens | 0.60 | 415.00 | 249.00 |
| Eikenes,Ryan | Staff | 9/14/2023 | US State and Local Tax | Internal call to discuss preparation of unitary return for the state of Florida for FTX entity in One Source Tax Software. EY Attendees: E. Molnar, R. Eikens EY Attendees: E. Molnar, R. Eikenes | 0.60 | 236.00 | 141.60 |
| Faerber,Anna | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss findings and way forward ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugasse (ACM) | 1.10 | 683.00 | 751.30 |
| Chang-Waye,Amanda | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss findings and way forward ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugasse (ACM) | 1.10 | 551.00 | 606.10 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Dugassee, Annie | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss findings and way forward ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugassee (ACM) | 1.10 | 551.00 | 606.10 |
| Bastienne, Oliver | Partner/Principal | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss findings and way forward ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugassee (ACM) | 1.10 | 866.00 | 952.60 |
| Houareau, Tina | Senior | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss findings and way forward ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugassee (ACM) | 1.10 | 415.00 | 456.50 |
| Zhang, Yuwan | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Meeting to discuss about bank statement of fiscal 2022 for preparation financial statement 2022. EY Attendees : Y. Zhang, Y. Huang | 0.30 | 236.00 | 70.80 |
| Zhang, Yuwan | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparing working paper of financial statement 2022 | 3.00 | 236.00 | 708.00 |
| Zhang, Yuwan | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Dennis and Thinh, Internal discussion about reconciliation of bank statement and with cost plus agreement in 2021 and 2022h Dennis and Thinh, discussing tasks of financial statement 2022 | 1.00 | 236.00 | 236.00 |
| Huang, Yuan | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Assist Viora (VAT colleague) with the setup of VAT returns for 2021 in DATEV | 0.30 | 236.00 | 70.80 |
| Huang, Yuan | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Meeting to discuss about bank statement of fiscal 2022 for preparation financial statement 2022. EY Attendees : Y. Zhang, Y. Huang | 0.30 | 236.00 | 70.80 |
| Carver, Cody R. | Senior | 9/14/2023 | Payroll Tax | Assisting in correcting of tax matter based off certain customer needs. Effectively issued tax technical documentation and support of tax matters. | 2.90 | 415.00 | 1,203.50 |
| Bost, Anne | Managing Director | 9/14/2023 | Transfer Pricing | Continue to respond to emails regarding profit split between Quoine Japan and Quoine Singapore | 0.70 | 814.00 | 569.80 |
| Bost, Anne | Managing Director | 9/14/2023 | Transfer Pricing | Review research on Hong Kong transfer pricing rules | 1.30 | 814.00 | 1,058.20 |
| Bost, Anne | Managing Director | 9/14/2023 | Transfer Pricing | Review information sent by EY Turkey | 0.40 | 814.00 | 325.60 |
| Bost, Anne | Managing Director | 9/14/2023 | Transfer Pricing | Review profit split between Quoine Japan and Quoine Singapore | 0.80 | 814.00 | 651.20 |
| Jena, Deepak | Manager | 9/14/2023 | Technology | FTX - Data Flow diagram - Updates made to the flow diagram | 0.50 | 551.00 | 275.50 |
| Asim, Malik Umer | Senior | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparation and communication of deliverable updates and action items for Switzerland and Germany FTX entities | 0.50 | 415.00 | 207.50 |
| Borts, Michael | Managing Director | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss Seychelles compliance obligations. EY Attendees: C. MacLean, D. Hammon, M. Leon, N. Hernandez, M. Borts, J. Scott Other Attendees: J. Chan (FTX), O. Bastienne (ACM), A. Faerber (ACM), T. Houareau (ACM), A. Dugassee (ACM), A. Chang-Waye (ACM) | 1.00 | 814.00 | 814.00 |
| Srivastava, Nikita Asutosh | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Communication of update received for FTX Nigeria entities from Local EY team to Mary and Rob (RLKS) | 0.50 | 551.00 | 275.50 |
| Srivastava, Nikita Asutosh | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparation and communication of deliverable updates and action items for Switzerland and Germany FTX entities | 1.00 | 551.00 | 551.00 |
| Chang-Waye, Amanda | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Assessment and review of accounting information provided for FY 2019-2021 to determine overall status | 0.60 | 551.00 | 330.60 |
| Dugassee, Annie | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Assessment and review of information provided to determine overall compliance status | 1.60 | 551.00 | 881.60 |
| Shabanaj, Viora | Manager | 9/14/2023 | Non US Tax | Regarding annual VAT return 2021 / financial statements FY 2021: Support / Consultation & coordination with EY DE ACR team regarding input / output VAT accounts | 0.10 | 551.00 | 55.10 |
| Geisler, Arthur | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Send TB 01-08.23 + call Jurg | 1.40 | 236.00 | 330.40 |
| Mistler, Brian M | Manager | 9/14/2023 | US Income Tax | IRS IDR follow-up call with B. Mistler and J. Healy (EY) | 0.50 | 551.00 | 275.50 |
| Mistler, Brian M | Manager | 9/14/2023 | US Income Tax | Correspondence re: DOJ responses | 1.20 | 551.00 | 661.20 |
| Tong, Chia-Hui | Senior Manager | 9/14/2023 | Project Management Office Transition | Prepare meeting agenda for FTX call status call with M. Cilia and K. Schulte | 0.70 | 683.00 | 478.10 |
| Tong, Chia-Hui | Senior Manager | 9/14/2023 | Project Management Office Transition | Update weekly status slide for Alvarez and Marsal for tax workstreams for week ending 9/15 and send email | 0.60 | 683.00 | 409.80 |
| Tong, Chia-Hui | Senior Manager | 9/14/2023 | Project Management Office Transition | Revise governance model per team feedback | 1.30 | 683.00 | 887.90 |
| Tong, Chia-Hui | Senior Manager | 9/14/2023 | Project Management Office Transition | Revise detailed tax compliance workplan with additional steps and workstreams | 1.10 | 683.00 | 751.30 |
| Ancona, Christopher | Senior | 9/14/2023 | Project Management Office Transition | Processing of the May fee application | 3.10 | 415.00 | 1,286.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| MacLean,Corrie | Senior | 9/14/2023 | Non US Tax | Updates to the non-US master database tracker for all deliverables | 0.90 | 415.00 | 373.50 |
| Erdem,Ersin | Partner/Principal | 9/14/2023 | Non US Tax | Preparation e-mail related to outstanding receivables and payables next steps | 3.80 | 866.00 | 3,290.80 |
| Erdem,Ersin | Partner/Principal | 9/14/2023 | Non US Tax | Preparation e-mail related to outstanding receivables and payables next steps | 3.80 | 866.00 | 3,290.80 |
| Ott,Daniel | Senior | 9/14/2023 | Payroll Tax | Deregistration of German entity from the statutory accident insurance, check possible proceedings | 0.80 | 415.00 | 332.00 |
| Hammon,David Lane | Manager | 9/14/2023 | Non US Tax | Correspondences concerning status of the financials/MORs for German/Swiss entities | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/14/2023 | Non US Tax | Correspondences regarding due diligence procedures/next steps for certain foreign entities (communication to BVI International Tax Authority requesting status of historical filings, historical document request/confirmation of support required by EY for India, identification of prior service provider contact information for Seychelles) | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/14/2023 | Non US Tax | Correspondences relating to MPF payment and way forward for providing respond to MFPA | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/14/2023 | Non US Tax | Correspondences to address tax/statutory reporting filing obligations for foreign entities (payment confirmation discrepancies for Gibraltar payroll tax/social insurance, required prior year filings to prepare CIT returns for FTX Japan Services KK, Cyprus VAT registration) | 1.30 | 551.00 | 716.30 |
| Hammon,David Lane | Manager | 9/14/2023 | Non US Tax | Correspondences regarding tax implications for proposed plan to settle intercompany payables/receivables for the Turkish entities | 0.70 | 551.00 | 385.70 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | Drafted Florida power of attorney form for FTX entity. | 0.30 | 415.00 | 124.50 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | Provided state and local tax updates to the PMO's weekly PowerPoint for 9/14. | 0.30 | 415.00 | 124.50 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | Updated returns in OneSource per W. Bieganski's comments (Missouri, North Carolina, Oklahoma, Mississippi) and sent email answering questions. | 2.10 | 415.00 | 871.50 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | Updated returns in OneSource per W. Bieganski's comments (Alabama, Florida, Maryland, North Carolina, Tennessee, and Virginia) and sent email answering questions. | 2.40 | 415.00 | 996.00 |
| Hall,Emily Melissa | Senior | 9/14/2023 | US State and Local Tax | Sent email to M. Cilia (FTX) summarizing September annual reports due. | 0.50 | 415.00 | 207.50 |
| Choudary,Hira | Staff | 9/14/2023 | Project Management Office Transition | Updated Workplan doc for non-US teams | 3.80 | 236.00 | 896.80 |
| Zheng,Eva | Manager | 9/14/2023 | US State and Local Tax | Researched on potential approaches after the call discussion | 0.70 | 551.00 | 385.70 |
| Molnar,Evgeniya | Senior | 9/14/2023 | US State and Local Tax | Review consolidated return for FTX entity for the state of Oregon and Florida | 1.70 | 415.00 | 705.50 |
| Molnar,Evgeniya | Senior | 9/14/2023 | US State and Local Tax | Answered team members' questions related to preparation unitary returns via teams chat | 0.60 | 415.00 | 249.00 |
| Di Stefano,Giulia | Senior | 9/14/2023 | Transfer Pricing | Researched specific agreement between two entities in the group | 0.30 | 415.00 | 124.50 |
| Scott,James | Client Serving Contractor JS | 9/14/2023 | US Income Tax | Analyze tax considerations related to crypto transactions/investment | 1.30 | 600.00 | 780.00 |
| Scott,James | Client Serving Contractor JS | 9/14/2023 | US Income Tax | Review of Genesis settlement overview and motion and request technical assistance | 0.80 | 600.00 | 480.00 |
| Allen,Jenefier Michelle | Staff | 9/14/2023 | Non US Tax | OGM - Discussion with account team on import template creation | 0.50 | 236.00 | 118.00 |
| Leston,Juan | Partner/Principal | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calls with central coordination team - review exchanges | 1.00 | 866.00 | 866.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/14/2023 | Payroll Tax | Put together equity analysis for multiple acquired companies for federal audit document request | 2.50 | 415.00 | 1,037.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/14/2023 | Payroll Tax | Email update of progress items for employment tax workstream | 0.40 | 683.00 | 273.20 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/14/2023 | Payroll Tax | Follow up items for Blockfolio and Ledger entities equity review | 0.50 | 683.00 | 341.50 |
| Sangster,Mark | Senior | 9/14/2023 | Non US Tax | Contacting the BVI ITA on all BVI entities historical/current/future filings | 1.10 | 415.00 | 456.50 |
| Sangster,Mark | Senior | 9/14/2023 | Non US Tax | Contacting FFP (BVI entities' local registered agent) to discuss BEPS filings | 0.40 | 415.00 | 166.00 |
| Zhuo,Melody | Staff | 9/14/2023 | US International Tax | Liquidation Planning Cross-Team Communication | 3.00 | 236.00 | 708.00 |
| Devona Bahadur,Michele | Senior Manager | 9/14/2023 | Non US Tax | Correspondence with DITC regarding filings for Ledger Prime Digital Asset Opportunity Master Fund. | 0.70 | 683.00 | 478.10 |
| Hebel,Pia | Staff | 9/14/2023 | Non US Tax | FTX Germany GmbH - preparation TR 2020 | 2.10 | 236.00 | 495.60 |
| Agar,Oguzkaan | Staff | 9/14/2023 | Non US Tax | Regarding annual VAT-Return 2021:Support for preparation | 0.10 | 236.00 | 23.60 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Eikenes,Ryan | Staff | 9/14/2023 | US State and Local Tax | Altered apportionment information from sub level to top con level for consolidated entities | 2.70 | 236.00 | 637.20 |
| Gabison,Salome | Staff | 9/14/2023 | US State and Local Tax | 9/14/2023 Inputting data about the Overpayment to One Source Tax Software for the Montana Unitary Combined Entity | 3.70 | 236.00 | 873.20 |
| Gabison,Salome | Staff | 9/14/2023 | US State and Local Tax | 9/14/2023 Reviewing the Diagnostics One Source Tax Software and cleared some of it | 3.50 | 236.00 | 826.00 |
| Gabison,Salome | Staff | 9/14/2023 | US State and Local Tax | 9/14/2023 Call with E.Molnar in order to try to clear the Remaining Diagnostics from the Monatana Combined Unitary Entities on FTX and cleared some of it | 0.70 | 236.00 | 165.20 |
| Huang,Ricki | Senior | 9/14/2023 | US Income Tax | Map client PBC to standard chart of accounts for 12.31 returns preparation | 2.80 | 415.00 | 1,162.00 |
| Huang,Ricki | Senior | 9/14/2023 | US Income Tax | Calculate and prepare the necessary tax adjustment journal entries for all 12.31 entities for tax return preparation | 2.60 | 415.00 | 1,079.00 |
| Mosdzin,Dennis | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal discussion about the e-mail request from EY US regarding the additional financial statement information for the period 2021 until 2023 and the approach to reply to the request with the supporting documents (preparation and review). Looking up the information in the ERP Datev. EY Attendees : D. Mosdzin, T. Nguyen | 1.00 | 683.00 | 683.00 |
| Mosdzin,Dennis | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal discussion about reconciliation of bank statement and with cost plus agreement in 2021 and 2022 | 0.50 | 683.00 | 341.50 |
| Mosdzin,Dennis | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reviewing the booking of VAT in fiscal 2021 | 0.50 | 683.00 | 341.50 |
| Mosdzin,Dennis | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review VAT adjustments after VAT Feedback and further adjustments after review for financial statements 2021 and recognition period 2020 | 2.00 | 683.00 | 1,366.00 |
| Bouza,Victor | Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Certificates - update of the accounts based on FTX request and finalization of the MOR reports for July and August 2023 | 0.70 | 551.00 | 385.70 |
| LaGarde,Stephen | Partner/Principal | 9/14/2023 | Payroll Tax | Independent review of exposure analysis for employment tax on debtor entities | 0.20 | 866.00 | 173.20 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal discussion about the e-mail request from EY US regarding the additional financial statement information for the period 2021 until 2023 and the approach to reply to the request with the supporting documents (preparation and review). Looking up the information in the ERP Datev. EY Attendees : D. Mosdzin, T. Nguyen, | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Adjust the account Accrual for EY preparation financial statement cost in 2021 with exchange rate of December 2021 | 0.60 | 236.00 | 141.60 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis for reviewing the booking of VAT in fiscal 2021 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Adjust the account Accrual for EY preparation tax treatment cost in 2021 with exchange rate of December 2021 | 0.60 | 236.00 | 141.60 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Cancellation book 5% Flat fee of PwC invoices in the account cost of consultancy and legislation in Date ERP | 0.60 | 236.00 | 141.60 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reconcile expense account with VAT Calculation of EY VAT team in fiscal 2021 | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Support Ey VAT team to search for invoices of year 2022 on cloud data base Date Unternehmen Online | 0.60 | 236.00 | 141.60 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking 19% VAT in cost of bank fee account in fiscal 2021 | 0.60 | 236.00 | 141.60 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking VAT 19% of invoice from PwC and SeK in fiscal 2021 | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Export new financial statement draft in fiscal 2021 with new value adjustment of VAT | 0.40 | 236.00 | 94.40 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze cash payable and revenue invoice in fiscal 2022 | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis about reconciliation of cash receivable and revenue in fiscal 2022 | 0.50 | 236.00 | 118.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/14/2023 | US State and Local Tax | Review of batch #4 of state corporate income tax returns | 2.90 | 200.00 | 580.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/14/2023 | US State and Local Tax | Review of batch #5 of state corporate income tax returns | 2.00 | 200.00 | 400.00 |
| Houareau,Tina | Senior | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Assessment and review of accounting information provided to determine taxation compliance status | 0.60 | 415.00 | 249.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| DeVincenzo,Jennie | Managing Director | 9/14/2023 | Payroll Tax | Research and review of IRS employee affidavit uses and correspondence re ability to use this document for employment tax audits | 0.70 | 814.00 | 569.80 |
| Krug,Judith | Senior Manager | 9/14/2023 | Payroll Tax | Deregistration of German entity from the statutory accident insurance | 0.50 | 683.00 | 341.50 |
| Hernandez,Nancy I. | Senior Manager | 9/14/2023 | ACR Bookkeeping/ACR Statutory Reporting | Updating accounting and reporting compliance tracker for review with FTX and other stakeholders (S&C, A&M) | 0.50 | 683.00 | 341.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/15/2023 | Payroll Tax | Internal meeting to discuss equity activity and information requested for federal audit EY Attendees: K. Wrenn, K. Fitzgerald | 1.10 | 415.00 | 456.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/15/2023 | Payroll Tax | Internal meeting to discuss equity activity and information requested for federal audit EY Attendees: K. Wrenn, K. Fitzgerald | 1.10 | 683.00 | 751.30 |
| Short,Victoria | Manager | 9/15/2023 | Payroll Tax | Internal walk through on state transcript review for employment tax, non-compliance issues, state accounts needing closure, new employment tax notices EY Attendees: V. Short, K. Wrenn | 1.80 | 551.00 | 991.80 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/15/2023 | Payroll Tax | Internal walk through on state transcript review for employment tax, non-compliance issues, state accounts needing closure, new employment tax notices EY Attendees: V. Short, K. Wrenn | 1.80 | 683.00 | 1,229.40 |
| MacLean,Corrie | Senior | 9/15/2023 | Non US Tax | Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon | 0.50 | 415.00 | 207.50 |
| Hammon,David Lane | Manager | 9/15/2023 | Non US Tax | Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon | 0.50 | 551.00 | 275.50 |
| Hall,Emily Melissa | Senior | 9/15/2023 | US State and Local Tax | 9/15/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, W. Bieganski, Y. Sun, M. Musano | 0.20 | 415.00 | 83.00 |
| Zheng,Eva | Manager | 9/15/2023 | US State and Local Tax | 9/15/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, W. Bieganski, Y. Sun, M. Musano | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/15/2023 | US State and Local Tax | 9/15/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, W. Bieganski, Y. Sun, M. Musano | 0.20 | 415.00 | 83.00 |
| Musano,Matthew Albert | Senior Manager | 9/15/2023 | US State and Local Tax | 9/15/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, W. Bieganski, Y. Sun, M. Musano | 0.20 | 683.00 | 136.60 |
| Eikenes,Ryan | Staff | 9/15/2023 | US State and Local Tax | 9/15/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, W. Bieganski, Y. Sun, M. Musano | 0.20 | 236.00 | 47.20 |
| Bieganski,Walter | Client Serving Contractor WB | 9/15/2023 | US State and Local Tax | 9/15/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, W. Bieganski, Y. Sun, M. Musano | 0.20 | 200.00 | 40.00 |
| Sun,Yuchen | Senior | 9/15/2023 | US State and Local Tax | 9/15/2023 state and local tax compliance touchpoint to discuss state return updates EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, W. Bieganski, Y. Sun, M. Musano | 0.20 | 415.00 | 83.00 |
| Molnar,Evgeniya | Senior | 9/15/2023 | US State and Local Tax | Reviewing the diagnostics for the Combined Unitary entity for FTX EY Attendees: S. Gabison, E. Molnar | 0.50 | 415.00 | 207.50 |
| Gabison,Salome | Staff | 9/15/2023 | US State and Local Tax | Reviewing the diagnostics for the Combined Unitary entity for FTX EY Attendees: S. Gabison, E. Molnar | 0.50 | 236.00 | 118.00 |
| Hall,Emily Melissa | Senior | 9/15/2023 | US State and Local Tax | FTX Combined Entity explanation about how to make apportionment on One Source EY Attendees: S. Gabison, R. Eikenes, E. Hall | 0.60 | 415.00 | 249.00 |
| Eikenes,Ryan | Staff | 9/15/2023 | US State and Local Tax | FTX Combined Entity explanation about how to make apportionment on One Source EY Attendees: S. Gabison, R. Eikenes, E. Hall | 0.60 | 236.00 | 141.60 |
| Gabison,Salome | Staff | 9/15/2023 | US State and Local Tax | FTX Combined Entity explanation about how to make apportionment on One Source EY Attendees: S. Gabison, R. Eikenes, E. Hall | 0.60 | 236.00 | 141.60 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Katelas,Andreas | Manager | 9/15/2023 | Tax Advisory | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 551.00 | 275.50 |
| Mistler,Brian M | Manager | 9/15/2023 | US Income Tax | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 551.00 | 275.50 |
| Scott,James | Client Serving Contractor JS | 9/15/2023 | US Income Tax | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 600.00 | 300.00 |
| Bailey,Doug | Partner/Principal | 9/15/2023 | US International Tax | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 866.00 | 433.00 |
| Jayanthi,Lakshmi | Senior Manager | 9/15/2023 | US International Tax | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 683.00 | 341.50 |
| Musano,Matthew Albert | Senior Manager | 9/15/2023 | US State and Local Tax | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 683.00 | 341.50 |
| Gartin,Randell J. | Managing Director | 9/15/2023 | US International Tax | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 814.00 | 407.00 |
| Ritz,Amy Felice | Managing Director | 9/15/2023 | US Income Tax | Internal meeting to discuss built-in gains and losses at various FTX entities EY Attendees: A. Ritz, A. Katelas, B. Mistler, D. Bailey, J. Scott, L. Jayanthi, M. Musano, R. Gartin | 0.50 | 814.00 | 407.00 |
| Hall,Emily Melissa | Senior | 9/15/2023 | US State and Local Tax | Internal meeting to discuss and map out tax base calculations and modifications on a combined return basis for state returns. EY Attendees: E. Hall, W. Bieganski | 1.80 | 415.00 | 747.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/15/2023 | US State and Local Tax | Internal meeting to discuss and map out tax base calculations and modifications on a combined return basis for state returns. EY Attendees: E. Hall, W. Bieganski | 1.80 | 200.00 | 360.00 |
| Hall,Emily Melissa | Senior | 9/15/2023 | US State and Local Tax | Internal call to discuss approach for reporting apportionment and modification changes for combined returns in OneSource. EY Attendees: E. Hall, E. Zheng, E. Molnar | 0.50 | 415.00 | 207.50 |
| Zheng,Eva | Manager | 9/15/2023 | US State and Local Tax | Internal call to discuss approach for reporting apportionment and modification changes for combined returns in OneSource. EY Attendees: E. Hall, E. Zheng, E. Molnar | 0.50 | 551.00 | 275.50 |
| Molnar,Evgeniya | Senior | 9/15/2023 | US State and Local Tax | Internal call to discuss approach for reporting apportionment and modification changes for combined returns in One Source Tax Software. EY Attendees: E. Hall, E. Zheng, E. Molnar | 0.50 | 415.00 | 207.50 |
| Eikenes,Ryan | Staff | 9/15/2023 | US State and Local Tax | Try to figure out how to input the apportionment on the FTX Unitary Combined entities for each state assigned to us EY Attendees: S. Gabison, R. Eikenes | 3.90 | 236.00 | 920.40 |
| Eikenes,Ryan | Staff | 9/15/2023 | US State and Local Tax | Call to help clear the diagnostics on our respective State for FTX Unitary Combined EY Attendees: S. Gabison, R. Eikenes | 0.20 | 236.00 | 47.20 |
| Borts,Michael | Managing Director | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX liquidation entities Simpson, Evan S. (S&C), Nancy I Hernandez (EY) Johnston, David (A&M),Mary Cilia (RLKS),David L Hammon (EY), Kranzley, Alexa J. (S&C), M. Borts | 0.50 | 814.00 | 407.00 |
| Zhang,Yuwan | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Updating working paper financial statement 2022 | 1.10 | 236.00 | 259.60 |
| Huang,Yuan | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Work on with the month end reporting for 12.2022 | 1.00 | 236.00 | 236.00 |
| Knüwer,Stephanie | Senior Manager | 9/15/2023 | Non US Tax | FTX Trading GmbH Review of share transfer in 2021/2022, preparation of 2021 tax return | 1.00 | 683.00 | 683.00 |
| Chachan,Aparajita | Senior | 9/15/2023 | Non US Tax | Preparation of detailed information checklist based on review of the documents shared by EY USA from Direct Tax perspective | 3.10 | 415.00 | 1,286.50 |
| Bhardwaj,Kunal | Staff | 9/15/2023 | Non US Tax | Preparation of detailed information checklist based on review of the documents shared by EY USA from Direct Tax perspective | 2.10 | 236.00 | 495.60 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Kedia,Nupur | Senior Manager | 9/15/2023 | Non US Tax | Review and provide updates to the checklist prepared by the team member from the standpoint of direct tax and regulatory compliance. | 1.20 | 683.00 | 819.60 |
| Bost,Anne | Managing Director | 9/15/2023 | Transfer Pricing | Read and respond to emails regarding 2023 functional analysis | 0.40 | 814.00 | 325.60 |
| Bost,Anne | Managing Director | 9/15/2023 | Transfer Pricing | Begin to research Japanese cost sharing | 1.20 | 814.00 | 976.80 |
| Bost,Anne | Managing Director | 9/15/2023 | Transfer Pricing | Continue to review cases related to the Danielson rule | 0.80 | 814.00 | 651.20 |
| Short,Victoria | Manager | 9/15/2023 | Payroll Tax | Employment tax account closure review | 1.20 | 551.00 | 661.20 |
| Shabanaj,Vlora | Manager | 9/15/2023 | Non US Tax | Regarding annual VAT return 2021: Disc O. Agar adjustment of overview | 0.50 | 551.00 | 275.50 |
| Bailey,Doug | Partner/Principal | 9/15/2023 | Tax Advisory | Drafting IDR responses | 1.90 | 866.00 | 1,645.40 |
| Geisler,Arthur | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Send TB 01-08.23 + e-mail Robbie, updated TB | 3.90 | 236.00 | 920.40 |
| Mistler,Brian M | Manager | 9/15/2023 | US Income Tax | Review of outstanding items on upcoming tax return filings | 0.80 | 551.00 | 440.80 |
| Mistler,Brian M | Manager | 9/15/2023 | US Income Tax | Meeting to discuss upcoming deliverables and tax technical issues. Attendees: D. Hariton (S&C), K. Jacobs (A&M), D. Bailey, T. Shea, J. Scott, B. Mistler (EY) | 0.70 | 551.00 | 385.70 |
| Tong,Chia-Hui | Senior Manager | 9/15/2023 | Project Management Office Transition | Review and update governance and change management process per additional team feedback | 1.20 | 683.00 | 819.60 |
| Tong,Chia-Hui | Senior Manager | 9/15/2023 | Project Management Office Transition | Continue update of detailed tax compliance workplan | 1.60 | 683.00 | 1,092.80 |
| Tong,Chia-Hui | Senior Manager | 9/15/2023 | Project Management Office Transition | Create summary view of detailed tax compliance workplan | 1.30 | 683.00 | 887.90 |
| MacLean,Corrie | Senior | 9/15/2023 | Non US Tax | Updates to the non-US master database tracker for all deliverables, communications to third party providers regarding deliverables | 1.30 | 415.00 | 539.50 |
| Hammon,David Lane | Manager | 9/15/2023 | Non US Tax | Correspondences in relation to the step plan for the liquidations of foreign entities (Gibraltar and Japan) | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/15/2023 | Non US Tax | Correspondences to address filings obligations of the foreign entities (Cyprus CIT returns, Nigeria financial statements) | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/15/2023 | Non US Tax | Correspondences regarding Hong Kong tax/statutory reporting compliance (salaries tax filings/payments, issues with certain contractual language with Tricor's draft SOWs) | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/15/2023 | Non US Tax | Set up of Box site for to store final versions of tax/statutory reporting filings | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/15/2023 | Non US Tax | Correspondences with FTX/engagement leadership on the status of the due diligence compliance for the foreign entities | 0.70 | 551.00 | 385.70 |
| Hammon,David Lane | Manager | 9/15/2023 | Non US Tax | Review of the status of VAT filings of leadership update | 0.30 | 551.00 | 165.30 |
| Katsnelson,David | Senior Manager | 9/15/2023 | Transfer Pricing | Review and analysis of PMO update for potential 2023 intercompany issues | 0.70 | 683.00 | 478.10 |
| Hall,Emily Melissa | Senior | 9/15/2023 | US State and Local Tax | Recorded notes following call with W. Bieganski (EY). | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/15/2023 | US State and Local Tax | Drafted and sent email to M. Musano and E. Zheng (EY) detailing 9/15 call with W. Bieganski concerning tax base calculations and modifications for combined returns. | 1.10 | 415.00 | 456.50 |
| Choudary,Hira | Staff | 9/15/2023 | Project Management Office Transition | Continued to update workplan doc for non-US teams | 2.90 | 236.00 | 684.40 |
| Choudary,Hira | Staff | 9/15/2023 | Project Management Office Transition | Updated Workplan doc for SALT team | 1.10 | 236.00 | 259.60 |
| Zheng,Eva | Manager | 9/15/2023 | US State and Local Tax | Reviewed unitary workbook template | 0.40 | 551.00 | 220.40 |
| Molnar,Evgeniya | Senior | 9/15/2023 | US State and Local Tax | Clear diagnostic errors in One Source Tax Software for the unitary return for the state of Alaska | 0.10 | 415.00 | 41.50 |
| Scott,James | Client Serving Contractor JS | 9/15/2023 | Non US Tax | Review of email correspondence related to Turkish entity balance sheet entries | 0.50 | 600.00 | 300.00 |
| Marlow,Joe | Senior | 9/15/2023 | Value Added Tax | Drafting and sending emails to EY Local Offices to obtain an update in respect of their compliance obligations | 1.00 | 415.00 | 415.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/15/2023 | Payroll Tax | Planning preparation for future employment tax working session for debtor entities. | 0.70 | 683.00 | 478.10 |
| Zhuo,Melody | Staff | 9/15/2023 | US International Tax | Tax Technical Issue Step Plan | 3.00 | 236.00 | 708.00 |
| Hebel,Pia | Staff | 9/15/2023 | Non US Tax | FTX Germany GmbH - preparation E-balance sheet 2020 | 3.90 | 236.00 | 920.40 |
| Hebel,Pia | Staff | 9/15/2023 | Non US Tax | FTX Germany GmbH - preparation working papers TR 2021 | 1.40 | 236.00 | 330.40 |
| Agar,Oguzkaan | Staff | 9/15/2023 | Non US Tax | Regarding annual VAT-Return 2021: Support preparation; Disc. V. Shabanaj | 2.70 | 236.00 | 637.20 |
| Hall,Olivia | Staff | 9/15/2023 | Transfer Pricing | Research and email regarding file retention | 0.30 | 236.00 | 70.80 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Gabison, Salome | Staff | 9/15/2023 | US State and Local Tax | Sent message to E.Hall to clear the remaining diagnostics concerning the apportionment details on Montana Unitary Combined One Source Tax Software | 0.20 | 236.00 | 47.20 |
| Huang, Ricki | Senior | 9/15/2023 | IRS Audit Matters | Get the financials supports (Trial balance) for the prior periods returns from the client's accounting software | 3.30 | 415.00 | 1,369.50 |
| Mosdzin, Dennis | Senior Manager | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review compilation report 2021 and updated working papers. Preparing documents for engagement partner review | 2.80 | 683.00 | 1,912.40 |
| Mosdzin, Dennis | Senior Manager | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of current status and documentation for FS 2022 and Discuss Open topics of preparation documentation for FS 2022 with the team | 1.00 | 683.00 | 683.00 |
| Bouza, Victor | Manager | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with FTX regarding the missing adjustments in order to finalize Jan 23 and Dec 22 MOR reports for the 3 swiss entities and update of the accounts. Participants V. Bouza (EY), A. Geisler (EY), J. Bavaud (FTX) | 1.10 | 551.00 | 606.10 |
| Bouza, Victor | Manager | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of the bookkeeping work done by the consultant, review of the emails and the reports. | 2.60 | 551.00 | 1,432.60 |
| Nguyen, Thinh | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis to search for invoice in fiscal 2020 in financial statement 2021 | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Support EY tax team for tax declaration 2020 to search for the invoice of fiscal 2020 on cloud data base of Date Unternehmen Online | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Support EY tax team for tax declaration 2020 to search for the invoice of fiscal 2020 on cloud data base of Date Rechnungswesen ERP | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Adjust the final draft of financial statement 2021 | 1.70 | 236.00 | 401.20 |
| Nguyen, Thinh | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Adjust the capital A completion agreement in financial statement 2021 | 0.20 | 236.00 | 47.20 |
| Nguyen, Thinh | Staff | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare a draft email for submit the draft financial statement 2021 to the client | 1.00 | 236.00 | 236.00 |
| Bieganski, Walter | Client Serving Contractor WB | 9/15/2023 | US State and Local Tax | Review of batch #6 of state corporate income tax returns | 1.50 | 200.00 | 300.00 |
| Short, Victoria | Manager | 9/15/2023 | Payroll Tax | Phone call follow ups to multiple jurisdictions regarding payroll tax accounts across 5 entities | 1.80 | 551.00 | 991.80 |
| Short, Victoria | Manager | 9/15/2023 | Payroll Tax | Client sent over state correspondence regarding payroll tax account status and new notices recieved that had to be reviewed and reconciled against our findings | 0.40 | 551.00 | 220.40 |
| Hernandez, Nancy I. | Senior Manager | 9/15/2023 | ACR Bookkeeping/ACR Statutory Reporting | Finalizing review of latest monthly operating reports and financial statements FY22 for Germany and Switzerland | 2.10 | 683.00 | 1,434.30 |
| Hall, Emily Melissa | Senior | 9/16/2023 | US State and Local Tax | Cleared validation errors in OneSource for separate company returns for FTX entities for e-filing purposes. | 2.40 | 415.00 | 996.00 |
| Eikenes, Ryan | Staff | 9/16/2023 | US State and Local Tax | Started preparation for Consolidating returns on OIT by clearing diagnostics in states | 1.50 | 236.00 | 354.00 |
| Hall, Emily Melissa | Senior | 9/17/2023 | US State and Local Tax | Uploaded state components to each FTX entity separate company workpapers for super-combined states to calculate tax liability. | 2.50 | 415.00 | 1,037.50 |
| Zheng, Eva | Manager | 9/17/2023 | US State and Local Tax | Review federal intercompany analysis workbook for FTX entities for state purpose use | 1.70 | 551.00 | 936.70 |
| Eikenes, Ryan | Staff | 9/17/2023 | US State and Local Tax | Began reviewing apportionment from workbooks and implementing into OIT at the topcon level | 2.10 | 236.00 | 495.60 |
| Vasic, Dajana | Staff | 9/18/2023 | Non US Tax | Preparation for call, call with client, debriefing FTX Switzerland GmbH, FTX Europe AG, FTX Certificates GmbH, FTX Derivatives GmbH, FTX General Partners AG, FTX Structured Products AG; EY Attendees: D. Vasic, C. Schwarzwälder; Client: Jürg Bavaud | 1.00 | 236.00 | 236.00 |
| Schwarzwälder, Christian | Senior Manager | 9/18/2023 | Non US Tax | Preparation for call, call with client, debriefing FTX Switzerland GmbH, FTX Europe AG, FTX Certificates GmbH, FTX Derivatives GmbH, FTX General Partners AG, FTX Structured Products AG; EY Attendees: D. Vasic, C. Schwarzwälder Other Attendees: Jürg Bavaud | 1.00 | 683.00 | 683.00 |
| Short, Victoria | Manager | 9/18/2023 | Payroll Tax | Client meeting with FTX and A&M on Big 4 Payments -Documentation/ information requests EY Attendees: J. DeVincenzo, K. Wrenn, V. Short Other Attendees: K. Schulte (FTX), Esposito (A & M), Gordon (A & M), Kotarba (A & M), Francis (A & M), Kearney (A & M) | 0.40 | 551.00 | 220.40 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------------------|-----------------|------------------------|---|------|-------------|-----------------------|
| Wrenn,Kaitlin Doyle | Senior Manager | 9/18/2023 | Payroll Tax | Client meeting with FTX and A&M on Big 4 Payments -Documentation/ information requests EY Attendees: J. DeVincenzo, K. Wrenn, V. Short Other Attendees: K. Schultea (FTX), Esposito (A & M), Gordon (A & M), Kotarba(A & M), Francis (A & M), Kearney (A & M) | 0.40 | 683.00 | 273.20 |
| DeVincenzo,Jennie | Managing Director | 9/18/2023 | Payroll Tax | Client meeting with FTX and A&M on Big 4 Payments -Documentation/ information requests EY Attendees: J. DeVincenzo, K. Wrenn, V. Short Other Attendees: K. Schultea (FTX), Esposito (A & M), Gordon (A & M), Kotarba(A & M), Francis (A & M), Kearney (A & M) | 0.40 | 814.00 | 325.60 |
| Bost,Anne | Managing Director | 9/18/2023 | Transfer Pricing | Meeting with EY US and EY BBC to discuss CbCR filings and other TP topics. EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, M. Sangster, O. Espley-Ault, P. Billings | 0.50 | 814.00 | 407.00 |
| McComber,Donna | National Partner/Principal | 9/18/2023 | Transfer Pricing | Meeting with EY US and EY BBC to discuss CbCR filings and other TP topics. EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, M. Sangster, O. Espley-Ault, P. Billings | 0.50 | 1,040.00 | 520.00 |
| Katsnelson,David | Senior Manager | 9/18/2023 | Transfer Pricing | Meeting with EY US and EY BBC to discuss CbCR filings and other TP topics. EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, M. Sangster, O. Espley-Ault, P. Billings | 0.50 | 683.00 | 341.50 |
| Di Stefano,Giulia | Senior | 9/18/2023 | Transfer Pricing | Meeting with EY US and EY BBC to discuss CbCR filings and other TP topics. EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, M. Sangster, O. Espley-Ault, P. Billings | 0.50 | 415.00 | 207.50 |
| Billings,Phoebe | Manager | 9/18/2023 | Transfer Pricing | Internal call with the EY Cayman Islands, British Virgin Islands and Bahamas EY team to discuss the transfer pricing documentation requirements in those jurisdictions | 0.50 | 551.00 | 275.50 |
| Sangster,Mark | Senior | 9/18/2023 | Non US Tax | Meeting with EY US and EY BBC to discuss CbCR filings and other TP topics. EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, M. Sangster, O. Espley-Ault, P. Billings | 0.50 | 415.00 | 207.50 |
| Espley-Ault,Olivia | Senior Manager | 9/18/2023 | Non US Tax | Meeting with EY US and EY BBC to discuss CbCR filings and other TP topics. EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, M. Sangster, O. Espley-Ault, P. Billings | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/18/2023 | US State and Local Tax | Updates on the FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, S. Gabison, R. Eikenes | 0.20 | 415.00 | 83.00 |
| Zheng,Eva | Manager | 9/18/2023 | US State and Local Tax | Updates on the FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, S. Gabison, R. Eikenes | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/18/2023 | US State and Local Tax | Updates on the FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, S. Gabison, R. Eikenes | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/18/2023 | US State and Local Tax | Updates on the FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, S. Gabison, R. Eikenes | 0.20 | 236.00 | 47.20 |
| Bost,Anne | Managing Director | 9/18/2023 | Transfer Pricing | Weekly meeting to discuss status of the incoming deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano | 0.50 | 814.00 | 407.00 |
| McComber,Donna | National Partner/Principal | 9/18/2023 | Transfer Pricing | Weekly meeting to discuss status of the incoming deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano | 0.50 | 1,040.00 | 520.00 |
| Katsnelson,David | Senior Manager | 9/18/2023 | Transfer Pricing | Weekly meeting to discuss status of the incoming deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano | 0.50 | 683.00 | 341.50 |
| Di Stefano,Giulia | Senior | 9/18/2023 | Transfer Pricing | Weekly meeting to discuss status of the incoming deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano | 0.50 | 415.00 | 207.50 |
| Gursoy,Damla | Senior Manager | 9/18/2023 | Non US Tax | Meeting to discuss the potential tax implications of the step plan for swapping receivables | 0.30 | 683.00 | 204.90 |
| Erdem,Ersin | Partner/Principal | 9/18/2023 | Non US Tax | Meeting to discuss the potential tax implications of the step plan for swapping receivables | 0.30 | 866.00 | 259.80 |
| Bost,Anne | Managing Director | 9/18/2023 | Transfer Pricing | Call to discuss status of transfer pricing for Japan entity EY Attendees: D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R. Kawahara | 0.50 | 814.00 | 407.00 |
| McComber,Donna | National Partner/Principal | 9/18/2023 | Transfer Pricing | Call to discuss status of transfer pricing for Japan entity EY Attendees: D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R. Kawahara | 0.50 | 1,040.00 | 520.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Katsnelson, David | Senior Manager | 9/18/2023 | Transfer Pricing | Call to discuss status of transfer pricing for Japan entity EY Attendees: D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R. Kawahara | 0.50 | 683.00 | 341.50 |
| Billings, Phoebe | Manager | 9/18/2023 | Transfer Pricing | Internal call with the EY Japan team to discuss transfer pricing documentation requirements in Japan | 0.50 | 551.00 | 275.50 |
| MacLean, Corrie | Senior | 9/18/2023 | Non US Tax | Meeting to discuss Hong Kong contracting. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), V. Lai (Tricor), J. Lau (Tricor) | 0.40 | 415.00 | 166.00 |
| Hammon, David Lane | Manager | 9/18/2023 | Non US Tax | Meeting to discuss Hong Kong contracting. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), V. Lai (Tricor), J. Lau (Tricor) | 0.40 | 551.00 | 220.40 |
| Scott, James | Client Serving Contractor JS | 9/18/2023 | Non US Tax | Meeting to discuss Hong Kong contracting. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: C. Lee (Tricor), V. Lai (Tricor), J. Lau (Tricor) | 0.40 | 600.00 | 240.00 |
| MacLean, Corrie | Senior | 9/18/2023 | Non US Tax | Meeting to discuss Turkey entities step plan. EY Attendees: D. Gursoy, C. MacLean, D. Hammon, D. Bailey, E. Erdem, J. Scott Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Simpson (S&C), M. Cilia (RLKS) | 0.50 | 415.00 | 207.50 |
| Hammon, David Lane | Manager | 9/18/2023 | Non US Tax | Meeting to discuss Turkey entities step plan. EY Attendees: D. Gursoy, C. MacLean, D. Hammon, D. Bailey, E. Erdem, J. Scott Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Simpson (S&C), M. Cilia (RLKS) | 0.50 | 551.00 | 275.50 |
| Scott, James | Client Serving Contractor JS | 9/18/2023 | Non US Tax | Meeting to discuss Turkey entities step plan. EY Attendees: D. Gursoy, C. MacLean, D. Hammon, D. Bailey, E. Erdem, J. Scott Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Simpson (S&C), M. Cilia (RLKS) | 0.50 | 600.00 | 300.00 |
| Gursoy, Damla | Senior Manager | 9/18/2023 | Non US Tax | Meeting to discuss Turkey entities step plan. EY Attendees: D. Gursoy, C. MacLean, D. Hammon, D. Bailey, E. Erdem, J. Scott Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Simpson (S&C), M. Cilia (RLKS) | 0.50 | 683.00 | 341.50 |
| Erdem, Ersin | Partner/Principal | 9/18/2023 | Non US Tax | Meeting to discuss Turkey entities step plan. EY Attendees: D. Gursoy, C. MacLean, D. Hammon, D. Bailey, E. Erdem, J. Scott Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Simpson (S&C), M. Cilia (RLKS) | 0.50 | 866.00 | 433.00 |
| Bailey, Doug | Partner/Principal | 9/18/2023 | US International Tax | Meeting to discuss Turkey entities step plan. EY Attendees: D. Gursoy, C. MacLean, D. Hammon, D. Bailey, E. Erdem, J. Scott Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Simpson (S&C), M. Cilia (RLKS) | 0.50 | 866.00 | 433.00 |
| Katelas, Andreas | Manager | 9/18/2023 | US International Tax | Internal meeting to discuss crypto taxation. EY Attendees: D. Bailey, J. Scott, T. Shea, B. Mistler, A. Katelas, L. Jayanthi EY Attendees: B. Mistler, D. Bailey, T. Shea, A. Katelas, L. Jayanthi | 0.60 | 551.00 | 330.60 |
| Bailey, Doug | Partner/Principal | 9/18/2023 | US International Tax | Internal meeting to discuss crypto taxation. EY Attendees: D. Bailey, J. Scott, T. Shea, B. Mistler, A. Katelas, L. Jayanthi EY Attendees: B. Mistler, D. Bailey, T. Shea, A. Katelas, L. Jayanthi | 0.60 | 866.00 | 519.60 |
| Scott, James | Client Serving Contractor JS | 9/18/2023 | US Income Tax | Internal meeting to discuss crypto taxation. EY Attendees: D. Bailey, J. Scott, T. Shea, B. Mistler, A. Katelas, L. Jayanthi EY Attendees: B. Mistler, D. Bailey, T. Shea, A. Katelas, L. Jayanthi | 0.60 | 600.00 | 360.00 |
| Shea JR, Thomas M | Partner/Principal | 9/18/2023 | US Income Tax | Internal meeting to discuss crypto taxation. EY Attendees: D. Bailey, J. Scott, T. Shea, B. Mistler, A. Katelas, L. Jayanthi EY Attendees: B. Mistler, D. Bailey, T. Shea, A. Katelas, L. Jayanthi | 0.60 | 866.00 | 519.60 |
| Jayanthi, Lakshmi | Senior Manager | 9/18/2023 | US International Tax | Internal meeting to discuss crypto taxation. EY Attendees: D. Bailey, J. Scott, T. Shea, B. Mistler, A. Katelas, L. Jayanthi EY Attendees: B. Mistler, D. Bailey, T. Shea, A. Katelas, L. Jayanthi | 0.60 | 683.00 | 409.80 |
| Zhang, Yuwan | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Editing process folder for financial statement 2022 | 0.30 | 236.00 | 70.80 |
| Zhang, Yuwan | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Dennis, Thinh and Yuan, Review of current status and documentation. Discuss Open topics of preparation documentation for FS 2022 with the team | 1.00 | 236.00 | 236.00 |
| Zhang, Yuwan | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Thinh, discussing working paper of financial statement 2022 | 1.10 | 236.00 | 259.60 |
| Huang, Yuan | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: discussing open topics preparing the client call for FS 2021 and 2022 | 1.00 | 236.00 | 236.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|----------------------------|-----------------|---|---|------|-------------|-----------------------|
| Huang, Yuan | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis: discussing the open points for month end reporting 12.2022, specially for the wage/wage tax/social insurance accounts #3720, #3730, #3740, #3741 | 0.50 | 236.00 | 118.00 |
| Huang, Yuan | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Month end reporting 12.2022: corresponding adjustments after the internal meeting. | 1.50 | 236.00 | 354.00 |
| Tsikmouris, Anastasios | Manager | 9/18/2023 | Non US Tax | Review of FTX Cash Planning Proposals involving Innovatia Ltd | 0.70 | 551.00 | 385.70 |
| Papachristodoulou, Elpida | Senior Manager | 9/18/2023 | Value Added Tax | Review of FTX Cash Planning proposal involving Innovatia Ltd from a VAT angle, and coordination with Anastasios Tsikmouris for the request of additional information/clarification on the steps as per email send on 18/09/2023 | 0.40 | 683.00 | 273.20 |
| Chachan, Aparajita | Senior | 9/18/2023 | Non US Tax | In detail review of financial statements of the Client from the year of incorporation till the financial year ended 31 March 2022 | 2.90 | 415.00 | 1,203.50 |
| Varma, Bharath | Manager | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Detail review of financial statements of the Client from the year of incorporation till the financial year ended 31 March 2023 | 2.00 | 551.00 | 1,102.00 |
| Bhardwaj, Kunal | Staff | 9/18/2023 | Non US Tax | Detail review of financial statements of the Client from the year of incorporation till the financial year ended 31 March 2022 | 1.50 | 236.00 | 354.00 |
| Bost, Anne | Managing Director | 9/18/2023 | Transfer Pricing | Review research on Japanese cost sharing | 1.10 | 814.00 | 895.40 |
| Bost, Anne | Managing Director | 9/18/2023 | Transfer Pricing | Read and respond to emails regarding Japan transfer pricing | 0.40 | 814.00 | 325.60 |
| Bost, Anne | Managing Director | 9/18/2023 | Transfer Pricing | Review information shared by EY Japan | 2.20 | 814.00 | 1,790.80 |
| Faerber, Anna | Senior Manager | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Formulation of action points after meeting, formulation of scope of work and working papers-Day 1 | 1.60 | 683.00 | 1,092.80 |
| Srivastava, Nikita Asutosh | Manager | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Gathering status update from Local EY Germany and Switzerland team regarding deliverables pending to be submitted to A&M per call on 9/14/2023 | 2.50 | 551.00 | 1,377.50 |
| Srivastava, Nikita Asutosh | Manager | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Gathering and communicating information on FTX Ireland entity to Local EY team for additional insights on deliverables required for the entity from government websites. | 0.50 | 551.00 | 275.50 |
| Carreras, Stephen | Manager | 9/18/2023 | Payroll Tax | Payroll Sept -2023 - gross to net schedules + communication with EY US team on the same | 1.00 | 551.00 | 551.00 |
| McComber, Donna | National Partner/Principal | 9/18/2023 | Transfer Pricing | Work on local documentation requirements compared to US documentation standards | 0.70 | 1,040.00 | 728.00 |
| Shabanaj, Vlora | Manager | 9/18/2023 | Non US Tax | Regarding annual VAT return 2021: Review provisional documents "bundle" for client, disc O. Agar | 2.40 | 551.00 | 1,322.40 |
| Bailey, Doug | Partner/Principal | 9/18/2023 | Tax Advisory | Additional drafting of IDR responses | 0.80 | 866.00 | 692.80 |
| Mistler, Brian M | Manager | 9/18/2023 | US Income Tax | Internal meeting to discuss crypto taxation. EY Attendees: D. Bailey, J. Scott, T. Shea, B. Mistler, A. Katelas, L. Jayanthi | 0.60 | 551.00 | 330.60 |
| Mistler, Brian M | Manager | 9/18/2023 | US Income Tax | Review of 12/31 YE tax returns to be filed | 1.70 | 551.00 | 936.70 |
| Mistler, Brian M | Manager | 9/18/2023 | US Income Tax | Meeting with A&M to discuss crypto taxation. A&M Attendees: K. Ramanathan, K. Jacobs, S. Coverick, K. Jacobs. S&C Attendees: D. Hariton. EY Attendees: M. Stevens, D. Bailey, L. Lovelace, B. Mistler, T. Shea, L. Jayanthi | 0.70 | 551.00 | 385.70 |
| Tong, Chia-Hui | Senior Manager | 9/18/2023 | Project Management Office Transition | Continue additional updates to detailed tax compliance workplan with dates and activities | 1.70 | 683.00 | 1,161.10 |
| Tong, Chia-Hui | Senior Manager | 9/18/2023 | Project Management Office Transition | Continue revision to detailed tax compliance workplan with more workstream activities, dates and owners | 1.10 | 683.00 | 751.30 |
| Tong, Chia-Hui | Senior Manager | 9/18/2023 | Project Management Office Transition | Finalize draft of governance model for internal review | 0.80 | 683.00 | 546.40 |
| Tong, Chia-Hui | Senior Manager | 9/18/2023 | Project Management Office Transition | Update summary view of detailed compliance workplan | 1.40 | 683.00 | 956.20 |
| Ancona, Christopher | Senior | 9/18/2023 | Project Management Office Transition | Putting together the agenda ahead of call with J. Chan (FTX) | 0.80 | 415.00 | 332.00 |
| Ancona, Christopher | Senior | 9/18/2023 | Project Management Office Transition | Additions to tax deliverable status trackers for reporting | 2.30 | 415.00 | 954.50 |
| Ancona, Christopher | Senior | 9/18/2023 | Project Management Office Transition | Review and edits to the FTX Governance Model slide deck for presentation with M. Cilia (FTX) and K. Schulea (FTX) | 2.80 | 415.00 | 1,162.00 |
| Ancona, Christopher | Senior | 9/18/2023 | Project Management Office Transition | Correspondence with tax workstreams regarding tax deliverable status updates | 0.70 | 415.00 | 290.50 |
| MacLean, Corrie | Senior | 9/18/2023 | Non US Tax | Review and communicate final deliverables to the client, prepare master compliance status summary for all foreign entities | 3.30 | 415.00 | 1,369.50 |
| Ott, Daniel | Senior | 9/18/2023 | Payroll Tax | Assistance Accounting/Statutory Reporting in regards of employer-funded pension | 0.50 | 415.00 | 207.50 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|------------------------------|-----------------|------------------------|---|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/18/2023 | Non US Tax | Correspondences regarding the status/next steps concerning the FY21, FY22 and FY23 financials/MORs for Germany | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/18/2023 | Non US Tax | Correspondences concerning the planning deck for liquidating certain entities in Gibraltar/Japan | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/18/2023 | Non US Tax | Correspondences relating to the compliance obligations of the foreign entities (Cyprus timeline for completing all deliverables to initiate the liquidation process, FY22 CIT return for Germany, Hong Kong salaries taxes payment, historical/financial information for Japan CIT return, Gibraltar pay slips, outstanding Austria payroll filings, outstanding payments to previous service provider in Seychelles) | 1.70 | 551.00 | 936.70 |
| Hammon,David Lane | Manager | 9/18/2023 | Non US Tax | Review of PMO deck to understand status of items concerning the foreign entities | 0.30 | 551.00 | 165.30 |
| Hall,Emily Melissa | Senior | 9/18/2023 | US State and Local Tax | Reviewed Maryland tax return instructions and website to determine proper approach to answer question on return for FTX entity. | 0.90 | 415.00 | 373.50 |
| Hall,Emily Melissa | Senior | 9/18/2023 | US State and Local Tax | Sent email to W. Bieganski concerning Maryland return comment and provided conclusions based on research conducted. | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/18/2023 | US State and Local Tax | Calculated franchise tax and minimum tax due for each super combined state per entity and included the tax in the filing summary tab of the separate company workpaper. These values flow to the unitary workpapers. | 2.30 | 415.00 | 954.50 |
| Hall,Emily Melissa | Senior | 9/18/2023 | US State and Local Tax | Sent email to J. Berman and B. Mistler (EY) regarding elimination binder in OneSource for super-combined states. | 0.30 | 415.00 | 124.50 |
| Zheng,Eva | Manager | 9/18/2023 | US State and Local Tax | Analyze FTX entities trial balances to identify intercompany fees for state reporting purpose | 2.60 | 551.00 | 1,432.60 |
| Molnar,Evgeniya | Senior | 9/18/2023 | US State and Local Tax | Review apportionment discrepancies in unitary return in One source tax software for state of Arizona | 1.30 | 415.00 | 539.50 |
| Di Stefano,Giulia | Senior | 9/18/2023 | Transfer Pricing | Corresponded with EY Cayman, BVI and Bahamas to share relevant documents for local transfer pricing requirements | 0.80 | 415.00 | 332.00 |
| Scott,James | Client Serving Contractor JS | 9/18/2023 | US Income Tax | Analysis of federal tax treatment of crypto transactions | 0.60 | 600.00 | 360.00 |
| Allen,Jenefier Michelle | Staff | 9/18/2023 | Non US Tax | EYI - Create new ACR libraries | 0.50 | 236.00 | 118.00 |
| Lowery,Kristie L | National Partner/Principal | 9/18/2023 | Payroll Tax | Review of Big 4 Payments for response on information requests | 0.20 | 1,040.00 | 208.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/18/2023 | Payroll Tax | Updating equity analysis document request for federal audit with payroll information | 2.70 | 415.00 | 1,120.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/18/2023 | Payroll Tax | Review and preparation for meeting with A&M team on big 4 executive payments and outlined agenda | 1.20 | 683.00 | 819.60 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/18/2023 | Payroll Tax | Review of payroll related items on equity exposure analysis and updates for internal review. | 2.70 | 683.00 | 1,844.10 |
| Zhuo,Melody | Staff | 9/18/2023 | Tax Advisory | Liquidation Planning Notes Review | 2.00 | 236.00 | 472.00 |
| Rumford,Neil | Partner/Principal | 9/18/2023 | Non US Tax | Providing Gibraltar tax comments on proposed steps, requested by Melody Zhuo of EY US 15 Sept 2023 | 0.30 | 866.00 | 259.80 |
| Hebel,Pia | Staff | 9/18/2023 | Non US Tax | FTX Germany GmbH - preparation TR 2021 | 1.20 | 236.00 | 283.20 |
| Agar,Oguzkaan | Staff | 9/18/2023 | Non US Tax | Regarding annual VAT-Return 2021; Support preparation; Disc. V. Shabanaj | 0.60 | 236.00 | 141.60 |
| Hall,Olivia | Staff | 9/18/2023 | Transfer Pricing | Record internal meetings | 0.80 | 236.00 | 188.80 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/18/2023 | Payroll Tax | Review of equity calculations | 1.00 | 866.00 | 866.00 |
| Eikenes,Ryan | Staff | 9/18/2023 | US State and Local Tax | Fixed apportionment information for property and payroll at the subview level to adjust into the topcon level | 3.90 | 236.00 | 920.40 |
| Eikenes,Ryan | Staff | 9/18/2023 | US State and Local Tax | Continued to fix apportionment information for property and payroll at the subview level to adjust into the topcon level | 1.80 | 236.00 | 424.80 |
| Gabison,Salome | Staff | 9/18/2023 | US State and Local Tax | Updates on the FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, S. Gabison, R. Eikenes | 0.20 | 236.00 | 47.20 |
| Gabison,Salome | Staff | 9/18/2023 | US State and Local Tax | Completed the preparation of the draft Montana combined return for EY first level of review. | 0.70 | 236.00 | 165.20 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Huang,Ricki | Senior | 9/18/2023 | US Income Tax | Guide SALT team of the walkthrough of PBCs and tax software binder creation for state returns preparation | 3.40 | 415.00 | 1,411.00 |
| Huang,Ricki | Senior | 9/18/2023 | US Income Tax | Guide SALT team of the walkthrough of PBCs and tax software binder creation for state returns preparation -2 | 1.40 | 415.00 | 581.00 |
| Mosdzin,Dennis | Senior Manager | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of current status and working papers. Preparing update for engagement partner and EY US | 2.80 | 683.00 | 1,912.40 |
| Mosdzin,Dennis | Senior Manager | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of current status and documentation. Discuss Open topics of preparation documentation for FS 2022 with the team | 1.00 | 683.00 | 683.00 |
| Nguyen,Thinh | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of current status and documentation. Discuss Open topics of preparation documentation for FS 2022 with the team | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis to finalize the financial statement 2021 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Yuwan to prepare the working paper for financial statement 2022 | 1.10 | 236.00 | 259.60 |
| Nguyen,Thinh | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare the new draft of financial statement 2021 final version after internal discussion | 0.60 | 236.00 | 141.60 |
| Nguyen,Thinh | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare the draft of financial statement 2021 final version before manager and partner review | 1.20 | 236.00 | 283.20 |
| Nguyen,Thinh | Staff | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | New declaration of completeness and Modul M3 for Financial statement on financial statement 2021 | 0.50 | 236.00 | 118.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/18/2023 | US State and Local Tax | Review of responses to my state tax compliance review comments and review of status of state tax returns in process | 0.30 | 200.00 | 60.00 |
| DeVincenzo,Jennie | Managing Director | 9/18/2023 | Payroll Tax | Review of Big 4 Payments for response on information requests | 0.40 | 814.00 | 325.60 |
| Short,Victoria | Manager | 9/18/2023 | Payroll Tax | Meeting notes review and finalization from call with entity on IDR requests and documentation needed | 0.60 | 551.00 | 330.60 |
| Short,Victoria | Manager | 9/18/2023 | Payroll Tax | Call with GA collections department, internal audit department, and bankruptcy department on account remediation which involved penalty and interest abatement/account closure. | 0.80 | 551.00 | 440.80 |
| Short,Victoria | Manager | 9/18/2023 | Payroll Tax | Continued employment tax states' account review which involves portal login, contacting state via phone/email, and obtaining updated credits and balances dues. | 1.30 | 551.00 | 716.30 |
| Hernandez,Nancy I. | Senior Manager | 9/18/2023 | ACR Bookkeeping/ACR Statutory Reporting | Finalizing review of latest monthly operating reports and financial statements FY22 for Germany and Switzerland - Continuing, after comments | 0.90 | 683.00 | 614.70 |
| Bost,Anne | Managing Director | 9/19/2023 | Transfer Pricing | FTX Transfer pricing deliverables Switzerland and Liechtenstein discussion EY Attendees: G. di Stefano, D. Katsnelson, A. Bost, D. McComber, D. Vasic, C. Schwarzwälder EY Attendees: D. Vasic, A. Bost, G. Stefano, D. Katsnelson, D. McComber, C. Schwarzwälder | 0.40 | 814.00 | 325.60 |
| McComber,Donna | National Partner/Principal | 9/19/2023 | Transfer Pricing | FTX Transfer pricing deliverables Switzerland and Liechtenstein discussion EY Attendees: G. di Stefano, D. Katsnelson, A. Bost, D. McComber, D. Vasic, C. Schwarzwälder EY Attendees: D. Vasic, A. Bost, G. Stefano, D. Katsnelson, D. McComber, C. Schwarzwälder | 0.40 | 1,040.00 | 416.00 |
| Di Stefano,Giulia | Senior | 9/19/2023 | Transfer Pricing | FTX Transfer pricing deliverables Switzerland and Liechtenstein discussion EY Attendees: G. di Stefano, D. Katsnelson, A. Bost, D. McComber, D. Vasic, C. Schwarzwälder EY Attendees: D. Vasic, A. Bost, G. Stefano, D. Katsnelson, D. McComber, C. Schwarzwälder | 0.40 | 415.00 | 166.00 |
| Katsnelson,David | Senior Manager | 9/19/2023 | Transfer Pricing | FTX Transfer pricing deliverables Switzerland and Liechtenstein discussion EY Attendees: G. di Stefano, D. Katsnelson, A. Bost, D. McComber, D. Vasic, C. Schwarzwälder EY Attendees: D. Vasic, A. Bost, G. Stefano, D. Katsnelson, D. McComber, C. Schwarzwälder | 0.40 | 683.00 | 273.20 |
| Vasic,Dajana | Staff | 9/19/2023 | Non US Tax | FTX Transfer pricing deliverables Switzerland and Liechtenstein discussion EY Attendees: G. di Stefano, D. Katsnelson, A. Bost, D. McComber, D. Vasic, C. Schwarzwälder EY Attendees: D. Vasic, A. Bost, G. Stefano, D. Katsnelson, D. McComber, C. Schwarzwälder | 0.40 | 236.00 | 94.40 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Schwarzwälder,Christian | Senior Manager | 9/19/2023 | Non US Tax | FTX Transfer pricing deliverables Switzerland and Liechtenstein discussion EY Attendees: G. di Stefano, D. Katsnelson, A. Bost, D. McComber, D. Vasic, C. Schwarzwälder EY Attendees: D. Vasic, A. Bost, G. Stefano, D. Katsnelson, D. McComber, C. Schwarzwälder | 0.40 | 683.00 | 273.20 |
| Hall,Olivia | Staff | 9/19/2023 | Transfer Pricing | Call to discuss file retention and management EY Attendees: O. Hall, D. Katsnelson | 0.20 | 236.00 | 47.20 |
| Katsnelson,David | Senior Manager | 9/19/2023 | Transfer Pricing | Call to discuss file retention and management EY Attendees: O. Hall, D. Katsnelson | 0.20 | 683.00 | 136.60 |
| Tong,Chia-Hui | Senior Manager | 9/19/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: C. Ancona, H. Choudary, C. Tong | 0.60 | 683.00 | 409.80 |
| Ancona,Christopher | Senior | 9/19/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: C. Ancona, H. Choudary, C. Tong | 0.60 | 415.00 | 249.00 |
| Choudary,Hira | Staff | 9/19/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: C. Ancona, H. Choudary, C. Tong | 0.60 | 236.00 | 141.60 |
| Tong,Chia-Hui | Senior Manager | 9/19/2023 | Project Management Office Transition | Meeting to discuss the processing of the fee allocations EY Attendees: C. Tong, C. Ancona, D. Neziroski, H. Choudary | 0.20 | 683.00 | 136.60 |
| Ancona,Christopher | Senior | 9/19/2023 | Project Management Office Transition | Meeting to discuss the processing of the fee allocations EY Attendees: C. Tong, C. Ancona, D. Neziroski, H. Choudary | 0.20 | 415.00 | 83.00 |
| Choudary,Hira | Staff | 9/19/2023 | Project Management Office Transition | Meeting to discuss the processing of the fee allocations EY Attendees: C. Tong, C. Ancona, D. Neziroski, H. Choudary | 0.20 | 236.00 | 47.20 |
| Hall,Emily Melissa | Senior | 9/19/2023 | US State and Local Tax | Update on the Super Combined FTX entities EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.30 | 415.00 | 124.50 |
| Zheng,Eva | Manager | 9/19/2023 | US State and Local Tax | Update on the Super Combined FTX entities EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/19/2023 | US State and Local Tax | Update on the Super Combined FTX entities EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.20 | 415.00 | 83.00 |
| Musano,Matthew Albert | Senior Manager | 9/19/2023 | US State and Local Tax | Update on the Super Combined FTX entities EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.20 | 683.00 | 136.60 |
| Eikenes,Ryan | Staff | 9/19/2023 | US State and Local Tax | Update on the Super Combined FTX entities EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.20 | 236.00 | 47.20 |
| Bieganski,Walter | Client Serving Contractor WB | 9/19/2023 | US State and Local Tax | Update on the Super Combined FTX entities EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.20 | 200.00 | 40.00 |
| Lowery,Kristie L | National Partner/Principal | 9/19/2023 | Payroll Tax | Internal equity regroup on September Information Document Requests from auditor outline for response and open items on debtor entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 1,040.00 | 520.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/19/2023 | Payroll Tax | Internal equity regroup on September Information Document Requests from auditor outline for response and open items on debtor entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 415.00 | 207.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/19/2023 | Payroll Tax | Internal equity regroup on September Information Document Requests from auditor outline for response and open items on debtor entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 683.00 | 341.50 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/19/2023 | Payroll Tax | Internal equity regroup on September Information Document Requests from auditor outline for response and open items on debtor entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 866.00 | 433.00 |
| DeVincenzo,Jennie | Managing Director | 9/19/2023 | Payroll Tax | Internal equity regroup on September Information Document Requests from auditor outline for response and open items on debtor entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 814.00 | 407.00 |
| Figueroa,Carolina S | Senior | 9/19/2023 | Transfer Pricing | Internal call to discuss allocation of expenses EY Attendees: G. Stefano, C. Figueroa | 0.50 | 415.00 | 207.50 |
| Di Stefano,Giulia | Senior | 9/19/2023 | Transfer Pricing | Internal call to discuss allocation of expenses EY Attendees: G. Stefano, C. Figueroa | 0.50 | 415.00 | 207.50 |
| Short,Victoria | Manager | 9/19/2023 | Payroll Tax | Internal discussion on FTX closure forms, POA forms needed, and overview of FTX entity employment tax matrix EY Attendees: S. Marshall, V. Short | 1.00 | 551.00 | 551.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|----------------------------|-----------------|------------------|---|------|-------------|-----------------------|
| Sydney Marshall | Staff | 9/19/2023 | Payroll Tax | Internal discussion on FTX closure forms, POA forms needed, and overview of FTX entity employment tax matrix EY Attendees: S. Marshall, V. Short | 1.00 | 236.00 | 236.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/19/2023 | Payroll Tax | Internal meeting to discuss post-acquisition equity analysis for requested items for federal audit. EY Attendees: K. Fitzgerald, K. Wrenn | 1.00 | 415.00 | 415.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/19/2023 | Payroll Tax | Internal meeting to discuss post-acquisition equity analysis for requested items for federal audit. EY Attendees: K. Fitzgerald, K. Wrenn | 1.00 | 683.00 | 683.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/19/2023 | Payroll Tax | Internal meeting to review updates to equity analysis of pre-acquisition plans and outstanding items needed. EY Attendees: K. Fitzgerald, R. Walker | 0.50 | 415.00 | 207.50 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/19/2023 | Payroll Tax | Internal meeting to review updates to equity analysis of pre-acquisition plans and outstanding items needed. EY Attendees: K. Fitzgerald, R. Walker | 0.50 | 866.00 | 433.00 |
| McComber,Donna | National Partner/Principal | 9/19/2023 | Transfer Pricing | Internal meeting to discuss Switzerland and Liechtenstein TP Deliverables EY Attendees: C. Schwarzwälder, D. Vasic, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.50 | 1,040.00 | 520.00 |
| Vasic,Dajana | Staff | 9/19/2023 | Non US Tax | FTX Transfer pricing deliverables discussion EY Attendees: G. di Stefano, D. Katsnelson, A. Bost, D. McComber, D. Vasic, C. Schwarzwälder | 0.50 | 236.00 | 118.00 |
| Katsnelson,David | Senior Manager | 9/19/2023 | Transfer Pricing | Internal meeting to discuss Switzerland and Liechtenstein TP Deliverables EY Attendees: C. Schwarzwälder, D. Vasic, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.50 | 683.00 | 341.50 |
| Di Stefano,Giulia | Senior | 9/19/2023 | Transfer Pricing | Internal meeting to discuss Switzerland and Liechtenstein TP Deliverables EY Attendees: C. Schwarzwälder, D. Vasic, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.50 | 415.00 | 207.50 |
| Billings,Phoebe | Manager | 9/19/2023 | Transfer Pricing | Internal call with EY Switzerland team to discuss transfer pricing documentation requirements in Switzerland | 0.50 | 551.00 | 275.50 |
| Schwarzwälder,Christian | Senior Manager | 9/19/2023 | Non US Tax | Internal meeting to discuss Switzerland and Liechtenstein TP Deliverables EY Attendees: C. Schwarzwälder, D. Vasic, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.50 | 683.00 | 341.50 |
| Hayashi,Rina | Senior | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 415.00 | 207.50 |
| Goto,Keisuke | Senior Manager | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 683.00 | 341.50 |
| Matsuo,Eiko | Senior Manager | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 683.00 | 341.50 |
| Kawahara,Riku | Staff | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 236.00 | 118.00 |
| Katsnelson,David | Senior Manager | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 683.00 | 341.50 |
| Bost,Anne | Managing Director | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 814.00 | 407.00 |
| McComber,Donna | National Partner/Principal | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 1,040.00 | 520.00 |
| Billings,Phoebe | Manager | 9/19/2023 | Transfer Pricing | Discussing internally to confirm the intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities, with D. Katsnelson, A. Bost, D. McComber, P. Billings, K. Goto, E. Matsuo, R.Hayashi and R. Kawahara | 0.50 | 551.00 | 275.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Staromiejska,Kinga | Senior Manager | 9/19/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 683.00 | 273.20 |
| MacLean,Corrie | Senior | 9/19/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 415.00 | 166.00 |
| Hammon,David Lane | Manager | 9/19/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 551.00 | 220.40 |
| Asim,Malik Umer | Senior | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Hernandez, N. Srivastava | 0.30 | 415.00 | 124.50 |
| Srivastava,Nikita Asutosh | Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Hernandez, N. Srivastava | 0.30 | 551.00 | 165.30 |
| MacLean,Corrie | Senior | 9/19/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Hernandez, N. Srivastava | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/19/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Hernandez, N. Srivastava | 0.30 | 551.00 | 165.30 |
| Hernandez,Nancy I. | Senior Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Hernandez, N. Srivastava | 0.30 | 683.00 | 204.90 |
| Mistler,Brian M | Manager | 9/19/2023 | US Income Tax | Meeting to discuss treatment of customer assets. EY Participants: T. Shea, M. Stevens, D. Bailey, B. Mistler, L. Jayanthi | 0.50 | 551.00 | 275.50 |
| Shea JR,Thomas M | Partner/Principal | 9/19/2023 | US Income Tax | Meeting to discuss treatment of customer assets. EY Participants: T. Shea, M. Stevens, D. Bailey, B. Mistler, L. Jayanthi | 0.50 | 866.00 | 433.00 |
| Stevens,Matthew Aaron | National Partner/Principal | 9/19/2023 | US International Tax | Meeting to discuss treatment of customer assets. EY Participants: T. Shea, M. Stevens, D. Bailey, B. Mistler, L. Jayanthi | 0.50 | 1,040.00 | 520.00 |
| Bailey,Doug | Partner/Principal | 9/19/2023 | US International Tax | Meeting to discuss treatment of customer assets. EY Participants: T. Shea, M. Stevens, D. Bailey, B. Mistler, L. Jayanthi | 0.50 | 866.00 | 433.00 |
| Jayanthi,Lakshmi | Senior Manager | 9/19/2023 | US International Tax | Meeting to discuss treatment of customer assets. EY Participants: T. Shea, M. Stevens, D. Bailey, B. Mistler, L. Jayanthi | 0.50 | 683.00 | 341.50 |
| Mistler,Brian M | Manager | 9/19/2023 | US Income Tax | Meeting to discuss DOJ response. EY Participants: T. Shea, J. Scott, J. Healy, T. Ferris, B. Mistler | 0.50 | 551.00 | 275.50 |
| Shea JR,Thomas M | Partner/Principal | 9/19/2023 | US Income Tax | Meeting to discuss DOJ response. EY Participants: T. Shea, J. Scott, J. Healy, T. Ferris, B. Mistler | 0.50 | 866.00 | 433.00 |
| Scott,James | Client Serving Contractor JS | 9/19/2023 | US Income Tax | Meeting to discuss DOJ response. EY Participants: T. Shea, J. Scott, J. Healy, T. Ferris, B. Mistler | 0.50 | 600.00 | 300.00 |
| Healy,John | Senior Manager | 9/19/2023 | US Income Tax | Meeting to discuss DOJ response. EY Participants: T. Shea, J. Scott, J. Healy, T. Ferris, B. Mistler | 0.50 | 683.00 | 341.50 |
| Ferris,Tara | Partner/Principal | 9/19/2023 | Information Reporting | Meeting to discuss DOJ response. EY Participants: T. Shea, J. Scott, J. Healy, T. Ferris, B. Mistler | 0.50 | 866.00 | 433.00 |
| Cummings,Amanda | Senior Manager | 9/19/2023 | IRS Audit Matters | Call with A. Richardson (EY) to discuss FTX IRS Audit assistance and work on IDR response solution | 0.70 | 683.00 | 478.10 |
| Huang,Yuan | Staff | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Monthly Reporting for 11.2022: carried forward OB value from 2021; Reconcile accounts, address queries from Robbie Hoskins dated September 19, 2023, prepare email to Nikita. | 1.50 | 236.00 | 354.00 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Huang, Yuan | Staff | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reconcile provision accounts (3720, 3730, 3740, 3741) and credit accounts for preparing MOR 12.2023 | 1.50 | 236.00 | 354.00 |
| Tsikouris, Anastasios | Manager | 9/19/2023 | Non US Tax | Drafting of direct tax comments in relation to the FTX Cash Planning proposal involving Innovatia Ltd. | 3.90 | 551.00 | 2,148.90 |
| Papachristodoulou, Elpida | Senior Manager | 9/19/2023 | Value Added Tax | Review of Cypriot VAT comments introduced in the FTX Cash Planning proposal involving Innovatia, and finalization | 1.40 | 683.00 | 956.20 |
| Liasis, George | Partner/Principal | 9/19/2023 | Value Added Tax | Partner review of Cypriot VAT comments on the FTX Cash Planning proposal involving Innovatia Ltd | 0.20 | 866.00 | 173.20 |
| Themistou, Victoria | Senior | 9/19/2023 | Value Added Tax | Preparation of the Cypriot VAT comments in the FTX Cash Planning proposal involving Innovatia | 2.30 | 415.00 | 954.50 |
| Liassides, Petros | Partner/Principal | 9/19/2023 | Non US Tax | Review of the direct tax comments in relation to the FTX Cash Planning proposal involving Innovatia Ltd. | 1.20 | 866.00 | 1,039.20 |
| Chachan, Aparajita | Senior | 9/19/2023 | Non US Tax | Review of the financial ledgers and books shared by the Client from the direct tax perspective. | 2.80 | 415.00 | 1,162.00 |
| Varma, Bharath | Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of the financial ledgers and books shared by the Client from the direct tax perspective. | 1.00 | 551.00 | 551.00 |
| Bhardwaj, Kunal | Staff | 9/19/2023 | Non US Tax | Review of the financial ledgers and books shared by the Client from the direct tax perspective. | 0.90 | 236.00 | 212.40 |
| Carver, Cody R. | Senior | 9/19/2023 | Payroll Tax | Clean up of tax technical requests for 9 FTX customers. Ensured users tax technical questions were completed in a timely manner for FTX entity. | 1.30 | 415.00 | 539.50 |
| Bost, Anne | Managing Director | 9/19/2023 | Transfer Pricing | Review interest rate issues | 1.20 | 814.00 | 976.80 |
| Bost, Anne | Managing Director | 9/19/2023 | Transfer Pricing | Read and respond to emails regarding agreements related to Cayman Island, British Virgin Islands and Bahamas | 0.80 | 814.00 | 651.20 |
| Bost, Anne | Managing Director | 9/19/2023 | Transfer Pricing | Begin research on employee and management structure in tax year 2023 | 0.90 | 814.00 | 732.60 |
| Healy, John | Senior Manager | 9/19/2023 | IRS Audit Matters | Review IDR data in preparation for providing to IRS | 1.50 | 683.00 | 1,024.50 |
| Faerber, Anna | Senior Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Formulation of scope of work and working papers-Day1 | 2.10 | 683.00 | 1,434.30 |
| Shea JR, Thomas M | Partner/Principal | 9/19/2023 | US Income Tax | Detailed review of April fee application | 1.10 | 866.00 | 952.60 |
| Craven, Simone | Manager | 9/19/2023 | Non US Tax | Follow up with Irish tax revenue and Irish counsel | 0.50 | 551.00 | 275.50 |
| Srivastava, Nikita Asutosh | Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Communication of FTX Trading GmbH deliverables and questions related to the deliverables to Rob (RLKS) and Jurg (FTX) | 1.70 | 551.00 | 936.70 |
| Dugasse, Annie | Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Comprehensive review of information provided to determine compliance status | 2.40 | 551.00 | 1,322.40 |
| Bailey, Doug | Partner/Principal | 9/19/2023 | Tax Advisory | Drafting of IDR responses related to various FTX entities | 3.60 | 866.00 | 3,117.60 |
| Bruns, Alexander | Senior Manager | 9/19/2023 | Non US Tax | Annual VAT return 2021: Review current status | 1.00 | 683.00 | 683.00 |
| Katelas, Andreas | Manager | 9/19/2023 | US International Tax | Internal correspondence relating to ownership change and valuation | 1.00 | 551.00 | 551.00 |
| Geisler, Arthur | Staff | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | E-mail + call Jürg | 2.00 | 236.00 | 472.00 |
| Mistler, Brian M | Manager | 9/19/2023 | US Income Tax | Analysis of filed tax returns for IRS audit | 0.80 | 551.00 | 440.80 |
| Mistler, Brian M | Manager | 9/19/2023 | US Income Tax | Federal tax team deliverables summary chart | 0.40 | 551.00 | 220.40 |
| Mistler, Brian M | Manager | 9/19/2023 | US Income Tax | Compiling information for super-combined state tax reporting | 0.80 | 551.00 | 440.80 |
| Tong, Chia-Hui | Senior Manager | 9/19/2023 | Project Management Office Transition | Review internal activity tracker's new items and upcoming due dates | 0.70 | 683.00 | 478.10 |
| Tong, Chia-Hui | Senior Manager | 9/19/2023 | Project Management Office Transition | Further review and revise summary workplan | 3.20 | 683.00 | 2,185.60 |
| Ancona, Christopher | Senior | 9/19/2023 | Project Management Office Transition | Additional updates to the FTX Governance Model slide deck | 1.30 | 415.00 | 539.50 |
| Ancona, Christopher | Senior | 9/19/2023 | Project Management Office Transition | Processing of the May fee application for additional updates | 0.80 | 415.00 | 332.00 |
| Ancona, Christopher | Senior | 9/19/2023 | Project Management Office Transition | Correspondence with foreign tax workstreams regarding status updates of deliverables | 0.60 | 415.00 | 249.00 |
| Ancona, Christopher | Senior | 9/19/2023 | Project Management Office Transition | Updates to the FTX workplan deliverables summary for scope changes | 3.10 | 415.00 | 1,286.50 |
| Vasic, Dajana | Staff | 9/19/2023 | Non US Tax | Phone conference with Fabian Marxer from Axalo Buchhaltung AG regarding status FS and tax return 22 FTX Structured Products Ltd. | 0.20 | 236.00 | 47.20 |
| Vasic, Dajana | Staff | 9/19/2023 | Non US Tax | Review of the power of attorney and feedback to Jonas Schmid for FTX Switzerland GmbH, FTX Europe AG, FTX Certificates GmbH, FTX Derivatives GmbH, FTX General Partners AG, FTX Structured Products AG | 0.30 | 236.00 | 70.80 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Ott,Daniel | Senior | 9/19/2023 | Payroll Tax | Assistance Accounting/Statutory Reporting in regards of employer-funded pension, provide documentation | 1.50 | 415.00 | 622.50 |
| Hammon,David Lane | Manager | 9/19/2023 | Non US Tax | Correspondences regarding status of filings for the foreign entities (August VAT return for Vietnam, FY21 financials for Germany, FY23 management accounts for Gibraltar, Austria payroll filings, BVI economic substance filings, Japan tax filings, September tax payments for Gibraltar, FY21 VAT return for Germany) | 2.90 | 551.00 | 1,597.90 |
| Hammon,David Lane | Manager | 9/19/2023 | Non US Tax | Correspondence addressing Hong Kong MPF contribution/draft contract for third-party service provider | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/19/2023 | Non US Tax | Correspondences concerning updates on due diligence procedures for the foreign entities (Ireland request to the tax authorities to discuss tax status of the entity, payment status of invoices for Seychelles legacy service provider) | 0.70 | 551.00 | 385.70 |
| Hall,Emily Melissa | Senior | 9/19/2023 | US State and Local Tax | Reviewed additional updates to returns for FTX entity and provided new comments to clear by preparer. | 1.70 | 415.00 | 705.50 |
| Hall,Emily Melissa | Senior | 9/19/2023 | US State and Local Tax | Additional updates to separate company returns for another FTX entity and provided additional comments to clear by preparer. | 2.20 | 415.00 | 913.00 |
| Hall,Emily Melissa | Senior | 9/19/2023 | US State and Local Tax | Reviewed North Carolina tax return instructions. | 0.50 | 415.00 | 207.50 |
| Choudary,Hira | Staff | 9/19/2023 | Project Management Office Transition | Updated workplan to include deliverables for all US and Non-US teams | 3.70 | 236.00 | 873.20 |
| Choudary,Hira | Staff | 9/19/2023 | Project Management Office Transition | Followed-up with non-US team and US income tax team regarding their workplan deliverables and timelines | 1.10 | 236.00 | 259.60 |
| Zheng,Eva | Manager | 9/19/2023 | US State and Local Tax | Prepare super combined group elimination schedule for unitary state purpose | 2.70 | 551.00 | 1,487.70 |
| Molnar,Evgeniya | Senior | 9/19/2023 | US State and Local Tax | Review apportionment discrepancies in unitary return in One source tax software for state of Colorado and Idaho | 1.60 | 415.00 | 664.00 |
| Di Stefano,Giulia | Senior | 9/19/2023 | Transfer Pricing | Correspondence with local teams | 0.20 | 415.00 | 83.00 |
| Allen,Jenefier Michelle | Staff | 9/19/2023 | Non US Tax | EYI - Create new ACR libraries and escalate issues with access restriction | 1.00 | 236.00 | 236.00 |
| Marlow,Joe | Senior | 9/19/2023 | Value Added Tax | Chase local offices re compliance update | 0.50 | 415.00 | 207.50 |
| Lowery,Kristie L | National Partner/Principal | 9/19/2023 | Payroll Tax | Review of information request responses for employment tax auditor | 0.80 | 1,040.00 | 832.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/19/2023 | Payroll Tax | Continue compiling information and putting together pre-acquisition equity analysis | 2.70 | 415.00 | 1,120.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/19/2023 | Payroll Tax | Preparation of information document request outline for Good Luck Games | 1.00 | 683.00 | 683.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/19/2023 | Payroll Tax | Preparation of information document request outline for Deck Technologies | 1.20 | 683.00 | 819.60 |
| Osmers,Maren | Partner/Principal | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of MOR reporting and feedback on the bookkeeping in 2023. | 0.80 | 866.00 | 692.80 |
| Zhuo,Melody | Staff | 9/19/2023 | Tax Advisory | Liquidation Step Plan Edits | 2.00 | 236.00 | 472.00 |
| Hebel,Pia | Staff | 9/19/2023 | Non US Tax | FTX Germany GmbH - preparation E-balance sheet 2021 | 0.70 | 236.00 | 165.20 |
| Agar,Oguzkaan | Staff | 9/19/2023 | Non US Tax | Regarding annual VAT-Return 2022: Preparation | 2.00 | 236.00 | 472.00 |
| Hall,Olivia | Staff | 9/19/2023 | Transfer Pricing | Update client folders | 3.30 | 236.00 | 778.80 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/19/2023 | Payroll Tax | Continue reviewing updates to equity calculations | 1.50 | 866.00 | 1,299.00 |
| Eikenes,Ryan | Staff | 9/19/2023 | US State and Local Tax | Began preparing stac workbooks for unitary combined returns of redacted entity | 2.60 | 236.00 | 613.60 |
| Eikenes,Ryan | Staff | 9/19/2023 | US State and Local Tax | Started clearing diagnostics for each state at the unitary level | 3.70 | 236.00 | 873.20 |
| Gabison,Salome | Staff | 9/19/2023 | US State and Local Tax | Meeting with E.Hall, E.Zheng, R.Eikenes, W. Bieganski, M.Musano, E.Molnar on update about the super combined FTX entities | 0.20 | 236.00 | 47.20 |
| Mosdzin,Dennis | Senior Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading GmbH - Preparing and reply to the open questions of EY US / RLKS R. Hoskins to the MOR reporting | 1.40 | 683.00 | 956.20 |
| Mosdzin,Dennis | Senior Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of month-end reporting trial balances for November 2022 and December 2022 and open topics | 1.00 | 683.00 | 683.00 |
| Mosdzin,Dennis | Senior Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussing month-end reporting trial balances for November 2022 and December 2022 with the team | 0.60 | 683.00 | 409.80 |
| Nguyen,Thinh | Staff | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Adjustment working paper of financial statement 2022 | 0.60 | 236.00 | 141.60 |
| Bieganski,Walter | Client Serving Contractor WB | 9/19/2023 | US State and Local Tax | Review of batch #7 of state corporate income tax returns | 1.50 | 200.00 | 300.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Goto,Keisuke | Senior Manager | 9/19/2023 | Transfer Pricing | Analyzing the agreement mapping data from EYUS to reconcile potential intercompany activities to be remunerated by/from FTX Japan KK in 2022 in relation to Japan TP Local File Support for FTX Japan entities | 3.00 | 683.00 | 2,049.00 |
| DeVincenzo,Jennie | Managing Director | 9/19/2023 | Payroll Tax | Review of information request responses for employment tax auditor | 0.60 | 814.00 | 488.40 |
| Krug,Judith | Senior Manager | 9/19/2023 | Payroll Tax | Assistance regarding payroll accounting matters | 0.50 | 683.00 | 341.50 |
| Short,Victoria | Manager | 9/19/2023 | Payroll Tax | State portal transcript review for 2 entities and multiple jurisdictions in order to outline and document outstanding issues and account status to present on weekly client call regarding state account updates | 1.60 | 551.00 | 881.60 |
| Short,Victoria | Manager | 9/19/2023 | Payroll Tax | Reviewing new IDR requests sent over by IRS for multiple entities being audited | 0.50 | 551.00 | 275.50 |
| Hernandez,Nancy I. | Senior Manager | 9/19/2023 | ACR Bookkeeping/ACR Statutory Reporting | Updating accounting and reporting compliance tracker for review with FTX, RLKS, and other stakeholders (S&C, A&M) | 1.00 | 683.00 | 683.00 |
| Neziroski,David | Associate | 9/19/2023 | Fee/Employment Applications | Meeting to discuss the processing of the fee allocations EY Attendees: C. Tong, C. Ancona, D. Neziroski, H. Choudary | 0.20 | 365.00 | 73.00 |
| Hall,Olivia | Staff | 9/20/2023 | Transfer Pricing | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 236.00 | 47.20 |
| Staromiejska,Kinga | Senior Manager | 9/20/2023 | Non US Tax | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 683.00 | 136.60 |
| Bost,Anne | Managing Director | 9/20/2023 | Transfer Pricing | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 814.00 | 162.80 |
| Srivastava,Nikita Asutosh | Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 551.00 | 110.20 |
| Ancona,Christopher | Senior | 9/20/2023 | Project Management Office Transition | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 415.00 | 83.00 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 551.00 | 110.20 |
| Katsnelson,David | Senior Manager | 9/20/2023 | Transfer Pricing | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 683.00 | 136.60 |
| Choudary,Hira | Staff | 9/20/2023 | Project Management Office Transition | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 236.00 | 47.20 |
| Hernandez,Nancy I. | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 683.00 | 136.60 |
| Lovelace,Lauren | Partner/Principal | 9/20/2023 | US International Tax | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 866.00 | 173.20 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Goto,Keisuke | Senior Manager | 9/20/2023 | Transfer Pricing | Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). EY Attendees: A. Bost, C. Ancona, D. Katsnelson, D. Hammon, K. Staromiejska, L. Lovelace, N. Hernandez, N. Srivastava, O. Hall, H. Choudary, K. Goto Other Attendees: Jen Chan (FTX), Eric Soto (Alvarez and Marsal) | 0.20 | 683.00 | 136.60 |
| Ancona,Christopher | Senior | 9/20/2023 | Project Management Office Transition | Meeting to discuss and update FTX Workplan by workstream EY Attendees: H. Choudary, C. Ancona | 0.30 | 415.00 | 124.50 |
| Choudary,Hira | Staff | 9/20/2023 | Project Management Office Transition | Meeting to discuss and update FTX Workplan by workstream EY Attendees: H. Choudary, C. Ancona | 0.30 | 236.00 | 70.80 |
| Short,Victoria | Manager | 9/20/2023 | Payroll Tax | Weekly meeting on payroll tax account status EY Attendees: K. Wrenn, K. Lowery, V. Short, J. DeVincenzo Other Attendees: D. Ornelas | 0.20 | 551.00 | 110.20 |
| Lowery,Kristie L | National Partner/Principal | 9/20/2023 | Payroll Tax | Weekly meeting on payroll tax account status EY Attendees: K. Wrenn, K. Lowery, V. Short, J. DeVincenzo Other Attendees: D. Ornelas | 0.20 | 1,040.00 | 208.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/20/2023 | Payroll Tax | Weekly meeting on payroll tax account status EY Attendees: K. Wrenn, K. Lowery, V. Short, J. DeVincenzo Other Attendees: D. Ornelas | 0.20 | 683.00 | 136.60 |
| DeVincenzo,Jennie | Managing Director | 9/20/2023 | Payroll Tax | Weekly meeting on payroll tax account status EY Attendees: K. Wrenn, K. Lowery, V. Short, J. DeVincenzo Other Attendees: D. Ornelas | 0.20 | 814.00 | 162.80 |
| Short,Victoria | Manager | 9/20/2023 | Payroll Tax | Internal working session on form preparation for account closures for 4 entities EY Attendees: V. Short, S. Marshall | 1.00 | 551.00 | 551.00 |
| Sydney Marshall | Staff | 9/20/2023 | Payroll Tax | Internal working session on form preparation for account closures for 4 entities EY Attendees: V. Short, S. Marshall | 1.00 | 236.00 | 236.00 |
| DeVincenzo,Jennie | Managing Director | 9/20/2023 | Payroll Tax | Working session to finalize September Ledger debtor entities information document request response. EY Attendees: J. DeVincenzo | 1.10 | 814.00 | 895.40 |
| Fitzgerald,Kaitlin Rose | Senior | 9/20/2023 | Payroll Tax | Meeting to discuss pre-acquisition equity plans and analysis for document request for federal audit. EY Attendees: K. Wrenn, K. Fitzgerald | 0.20 | 415.00 | 83.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/20/2023 | Payroll Tax | Meeting to discuss pre-acquisition equity plans and analysis for document request for federal audit. EY Attendees: K. Wrenn, K. Fitzgerald | 0.20 | 683.00 | 136.60 |
| Healy,John | Senior Manager | 9/20/2023 | US Income Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 683.00 | 273.20 |
| Hall,Emily Melissa | Senior | 9/20/2023 | US State and Local Tax | FTX State and Local Tax Update on the Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 415.00 | 207.50 |
| Zheng,Eva | Manager | 9/20/2023 | US State and Local Tax | FTX State and Local Tax Update on the Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 551.00 | 275.50 |
| Molnar,Evgeniya | Senior | 9/20/2023 | US State and Local Tax | FTX State and Local Tax Update on the Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 415.00 | 207.50 |
| Musano,Matthew Albert | Senior Manager | 9/20/2023 | US State and Local Tax | FTX State and Local Tax Update on the Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 683.00 | 341.50 |
| Eikenes,Ryan | Staff | 9/20/2023 | US State and Local Tax | FTX State and Local Tax Update on the Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 236.00 | 118.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/20/2023 | US State and Local Tax | FTX State and Local Tax Update on the Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 200.00 | 100.00 |
| Gabison,Salome | Staff | 9/20/2023 | US State and Local Tax | FTX State and Local Tax Update on the Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 236.00 | 118.00 |
| Gursoy,Damla | Senior Manager | 9/20/2023 | Non US Tax | Meeting to discuss some other tax issues EY Turkey identified during its due diligence procedures | 0.30 | 683.00 | 204.90 |
| Erdem,Ersin | Partner/Principal | 9/20/2023 | Non US Tax | Meeting to discuss some other tax issues EY Turkey identified during its due diligence procedures | 0.30 | 866.00 | 259.80 |
| MacLean,Corrie | Senior | 9/20/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Dalgleish (A&M) | 0.40 | 415.00 | 166.00 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Dalgleish (A&M) | 0.40 | 551.00 | 220.40 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Scott,James | Client Serving Contractor JS | 9/20/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Dalgleish (A&M) | 0.40 | 600.00 | 240.00 |
| Borts,Michael | Managing Director | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Dalgleish (A&M) | 0.40 | 814.00 | 325.60 |
| Hernandez,Nancy I. | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: D. Hammon, C. MacLean, M. Borts, J. Scott, N. Hernandez Other Attendees: D. Johnston (A&M), M. van den Belt (A&M), E. Dalgleish (A&M) | 0.40 | 683.00 | 273.20 |
| Staromiejska,Kinga | Senior Manager | 9/20/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott | 0.30 | 683.00 | 204.90 |
| MacLean,Corrie | Senior | 9/20/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott | 0.30 | 551.00 | 165.30 |
| Scott,James | Client Serving Contractor JS | 9/20/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, J. Scott | 0.30 | 600.00 | 180.00 |
| MacLean,Corrie | Senior | 9/20/2023 | Non US Tax | Meeting to discuss other tax considerations for the Turkey entities. EY Attendees: C. MacLean, D. Gursoy, D. Hammon, E. Erdem, J. Scott, L. Lovelace Other Attendees: M. Cilia (RLKS), E. Simpson (S&C), M. van den belt (A&M), D. Johnston (A&M) | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Meeting to discuss other tax considerations for the Turkey entities. EY Attendees: C. MacLean, D. Gursoy, D. Hammon, E. Erdem, J. Scott, L. Lovelace Other Attendees: M. Cilia (RLKS), E. Simpson (S&C), M. van den belt (A&M), D. Johnston (A&M) | 0.30 | 551.00 | 165.30 |
| Scott,James | Client Serving Contractor JS | 9/20/2023 | Non US Tax | Meeting to discuss other tax considerations for the Turkey entities. EY Attendees: C. MacLean, D. Gursoy, D. Hammon, E. Erdem, J. Scott, L. Lovelace Other Attendees: M. Cilia (RLKS), E. Simpson (S&C), M. van den belt (A&M), D. Johnston (A&M) | 0.30 | 600.00 | 180.00 |
| Erdem,Ersin | Partner/Principal | 9/20/2023 | Non US Tax | Meeting to discuss other tax considerations for the Turkey entities. EY Attendees: C. MacLean, D. Gursoy, D. Hammon, E. Erdem, J. Scott, L. Lovelace Other Attendees: M. Cilia (RLKS), E. Simpson (S&C), M. van den belt (A&M), D. Johnston (A&M) | 0.30 | 866.00 | 259.80 |
| Lovelace,Lauren | Partner/Principal | 9/20/2023 | US International Tax | Meeting to discuss other tax considerations for the Turkey entities. EY Attendees: C. MacLean, D. Gursoy, D. Hammon, E. Erdem, J. Scott, L. Lovelace Other Attendees: M. Cilia (RLKS), E. Simpson (S&C), M. van den belt (A&M), D. Johnston (A&M) | 0.30 | 866.00 | 259.80 |
| Gursoy,Damla | Senior Manager | 9/20/2023 | Non US Tax | Meeting to discuss other tax considerations for the Turkey entities. EY Attendees: C. MacLean, D. Gursoy, D. Hammon, E. Erdem, J. Scott, L. Lovelace Other Attendees: M. Cilia (RLKS), E. Simpson (S&C), M. van den belt (A&M), D. Johnston (A&M) | 0.30 | 683.00 | 204.90 |
| Borts,Michael | Managing Director | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX Germany and Switzerland Compliance submissions: Nancy I Hernandez (EY) Rob Hoskins (RLKS) Juerg Bravaud (FTX), Dennis.Mosdzin (EY), Juan Leston (EY) Victor Bouza (EY), Nikita Asutosh Srivastava, David L Hammon, Stephanie Knüwer (EY) | 0.50 | 814.00 | 407.00 |
| Borts,Michael | Managing Director | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with EY and A&M on top FTX issues Attendees: David L Hammon (EY) van den Belt, Mark (A&M) Johnston, David (A&M), Corrie MacLean, James Scott, (EY), Nancy I Hernandez (EY) Dalgleish, Elizabeth (A&M), Nikita Asutosh Srivastava (EY) | 0.50 | 814.00 | 407.00 |
| Zhang,Yuwan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Mr. Bavaud, Dennis, Thinh and Yuan, discussing open questions of financial statement 2021 and 2022 | 1.00 | 236.00 | 236.00 |
| Huang,Yuan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussing Open Topics and status of Financial statements preparation 2021 and 2022 with the client FTX Trading GmbH J. Bavaud (FTX) | 1.00 | 236.00 | 236.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Mosdzin,Dennis | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Jürg Bavaud regarding MOR Nov/Dec 2022 and FS 2021 and FS 2022 | 1.00 | 683.00 | 683.00 |
| Nguyen,Thinh | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with Herr Bavaud for update financial statement 2022 (overpayment trade payable of salary and account prepayment) and discuss the final version of financial statement 2021 (going concern in the report) | 1.00 | 236.00 | 236.00 |
| Mosdzin,Dennis | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, D. Mosdzin, M. Borts, Other Attendees: R. Hoskins (RLKS), J. Bavaud (FTX) | 0.70 | 683.00 | 478.10 |
| Hernandez,Nancy I. | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, D. Mosdzin, M. Borts, Other Attendees: R. Hoskins (RLKS), J. Bavaud (FTX) | 0.70 | 683.00 | 478.10 |
| Borts,Michael | Managing Director | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, D. Mosdzin, M. Borts, Other Attendees: R. Hoskins (RLKS), J. Bavaud (FTX) | 0.70 | 814.00 | 569.80 |
| Faerber,Anna | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss scope of work and work programs. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugas (ACM) | 2.10 | 683.00 | 1,434.30 |
| Chang-Waye,Amanda | Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss scope of work and work programs. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugas (ACM) | 2.10 | 551.00 | 1,157.10 |
| Dugas,Annie | Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss scope of work and work programs. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugas (ACM) | 2.10 | 551.00 | 1,157.10 |
| Bastienne,Oliver | Partner/Principal | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss scope of work and work programs. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugas (ACM) | 2.10 | 866.00 | 1,818.60 |
| Houareau,Tina | Senior | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to discuss scope of work and work programs. ACM Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), A. Dugas (ACM) | 2.10 | 415.00 | 871.50 |
| Cummings,Amanda | Senior Manager | 9/20/2023 | IRS Audit Matters | Enhancing vendor data based on comments from T. Ferris | 2.00 | 683.00 | 1,366.00 |
| Zhang,Yuwan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Preparing process folder of financial statement 2022 | 2.00 | 236.00 | 472.00 |
| Zhang,Yuwan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuan: discussing open topics preparing the client call for FS 2022 and monthly reporting 01.2023 | 0.50 | 236.00 | 118.00 |
| Huang,Yuan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Assist with questions for FS 2022; looks for invoice for her and answer her email | 1.00 | 236.00 | 236.00 |
| Huang,Yuan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: discussing open topics preparing the client call for FS 2022 and monthly reporting 01.2023 | 0.50 | 236.00 | 118.00 |
| Huang,Yuan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis: discussing the trial balance for 01.2023; accounts entries | 0.40 | 236.00 | 94.40 |
| Huang,Yuan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Monthly Reporting for 01.2023: carried forward OB value from 2021; Reconcile accounts; reconcile OPOS list | 1.50 | 236.00 | 354.00 |
| Huang,Yuan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reallocate the invoices under account 6960 period-irrelevant expenses from 2023 to 2022. | 0.50 | 236.00 | 118.00 |
| Huang,Yuan | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Special task extracting information for MOR Reporting month-end trial balance November 2022, December 2022, January 2023 | 1.50 | 236.00 | 354.00 |
| Knüwer,Stephanie | Senior Manager | 9/20/2023 | Non US Tax | FTX Trading GmbH Direct Tax Returns 2022 > Review account statement and clarification with FS team, Email with open questions to Jürg Bavaud | 1.50 | 683.00 | 1,024.50 |
| Tsikmouris,Anastasios | Manager | 9/20/2023 | Non US Tax | Finalize comments relating to the FTX Cash Planning proposal involving Innovatia Ltd following partner's review. | 0.60 | 551.00 | 330.60 |
| Skarou,Tonia | Senior | 9/20/2023 | Non US Tax | Call with the tax authorities to understand whether FTX Crypto Services Limited is registered with the taxis net platform | 0.80 | 415.00 | 332.00 |
| Skarou,Tonia | Senior | 9/20/2023 | Non US Tax | Call with the tax authorities to understand whether FTX EMEA Limited is registered with the taxis net platform | 0.80 | 415.00 | 332.00 |
| Skarou,Tonia | Senior | 9/20/2023 | Non US Tax | Draft an email to the client elaborating on the TAXIS net matters after the communication with the tax department | 0.30 | 415.00 | 124.50 |

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Chachan,Aparajita | Senior | 9/20/2023 | Non US Tax | Review of accounting note shared with us by the Client from the direct tax and regulatory perspective | 2.40 | 415.00 | 996.00 |
| Chachan,Aparajita | Senior | 9/20/2023 | Non US Tax | Basis the information shared by the Client, research on applicability of Black Money Act on the Client for the activity done in India. | 2.40 | 415.00 | 996.00 |
| Kedia,Nupur | Senior Manager | 9/20/2023 | Non US Tax | Detail review of financial statements of the Client from the year of incorporation till the financial year ended 31 March 2022 | 1.40 | 683.00 | 956.20 |
| Kedia,Nupur | Senior Manager | 9/20/2023 | Non US Tax | Review of the financial ledgers and books shared by the Client from the direct tax perspective. | 0.90 | 683.00 | 614.70 |
| Kedia,Nupur | Senior Manager | 9/20/2023 | Non US Tax | Review of accounting note shared with us by the Client from the direct tax and regulatory perspective | 1.20 | 683.00 | 819.60 |
| Carver,Cody R. | Senior | 9/20/2023 | Payroll Tax | Logging tax technical information provided by FTX platform users. Providing correct information and responses to FTX customers regarding specific tax matters. | 1.90 | 415.00 | 788.50 |
| Bost,Anne | Managing Director | 9/20/2023 | Transfer Pricing | Evaluate Hong Kong entities for applicability of country-by-country reporting | 1.70 | 814.00 | 1,383.80 |
| Bost,Anne | Managing Director | 9/20/2023 | Transfer Pricing | Read and respond to emails regarding Turkish transfer pricing | 0.40 | 814.00 | 325.60 |
| Bost,Anne | Managing Director | 9/20/2023 | Transfer Pricing | Continue research on employee and management structure in tax year 2023 | 0.90 | 814.00 | 732.60 |
| Healy,John | Senior Manager | 9/20/2023 | IRS Audit Matters | Weekly call with IRS regarding exam status and associated prep | 0.50 | 683.00 | 341.50 |
| Healy,John | Senior Manager | 9/20/2023 | IRS Audit Matters | Prep and provide data response set to IRS via TDC | 0.60 | 683.00 | 409.80 |
| Flagg,Nancy A. | Managing Director | 9/20/2023 | US State and Local Tax | Weekly EY team lead call | 0.50 | 814.00 | 407.00 |
| Borts,Michael | Managing Director | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of Germany/Switzerland MORs with offsetting adjustments | 0.60 | 814.00 | 488.40 |
| Srivastava,Nikita Asutosh | Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Research and analysis of workpaper to determine whether all FTX Trading GmbH costs have been invoiced to FTX Europe AG per the cost plus agreement with the local EY Germany team. Shared the final analysis including details with Rob and Jurg | 2.80 | 551.00 | 1,542.80 |
| Dugasse,Annie | Manager | 9/20/2023 | Non US Tax | Formulation of compliance matrix and review of IBC Act | 1.60 | 551.00 | 881.60 |
| Bailey,Doug | Partner/Principal | 9/20/2023 | Tax Advisory | Refinement of tax ownership scenarios | 3.30 | 866.00 | 2,857.80 |
| Katelas,Andreas | Manager | 9/20/2023 | US International Tax | Updated international issues tracker for latest developments | 1.40 | 551.00 | 771.40 |
| Mistler,Brian M | Manager | 9/20/2023 | US Income Tax | Preparation of IRS IDR batch 3 responses | 3.00 | 551.00 | 1,653.00 |
| Figueroa,Carolina S | Senior | 9/20/2023 | Transfer Pricing | Allocation of expenses analysis based on TP Doc | 3.90 | 415.00 | 1,618.50 |
| Figueroa,Carolina S | Senior | 9/20/2023 | Transfer Pricing | Continuation of allocation of expenses analysis | 0.10 | 415.00 | 41.50 |
| Gursoy,Damla | Senior Manager | 9/20/2023 | Non US Tax | Preparation breakdown related to the outstanding tax liabilities | 1.00 | 683.00 | 683.00 |
| Tong,Chia-Hui | Senior Manager | 9/20/2023 | Project Management Office Transition | Prepare for internal team leads call with updated agenda talk points | 0.40 | 683.00 | 273.20 |
| Tong,Chia-Hui | Senior Manager | 9/20/2023 | Project Management Office Transition | Continue review of updated summary workplan and identify missing items | 2.10 | 683.00 | 1,434.30 |
| Tong,Chia-Hui | Senior Manager | 9/20/2023 | Project Management Office Transition | Review detailed tax workplan | 2.20 | 683.00 | 1,502.60 |
| Ancona,Christopher | Senior | 9/20/2023 | Project Management Office Transition | Review and edits to the slide deck ahead of internal call with tax workstreams | 0.80 | 415.00 | 332.00 |
| Ancona,Christopher | Senior | 9/20/2023 | Project Management Office Transition | Creating the agenda ahead of call with M. Cilia (FTX) and K. Schultea (FTX) | 1.20 | 415.00 | 498.00 |
| Ancona,Christopher | Senior | 9/20/2023 | Project Management Office Transition | Editing the EY/Alvarez and Marsal Project Management Office slide deck | 0.90 | 415.00 | 373.50 |
| Ancona,Christopher | Senior | 9/20/2023 | Project Management Office Transition | Correspondence with tax workstreams regarding upcoming target due dates for tax deliverables | 1.60 | 415.00 | 664.00 |
| Ancona,Christopher | Senior | 9/20/2023 | Project Management Office Transition | Updates to the Project Management Office status tracker for updates to FTX work items | 0.60 | 415.00 | 249.00 |
| Vasic,Dajana | Staff | 9/20/2023 | Non US Tax | E-Mail to EY USA re clarification on power of attorney as well as competence re preparation of the tax return 22 FTX Switzerland GmbH, FTX Europe AG, FTX Certificates GmbH, FTX Derivatives GmbH, FTX General Partners AG, FTX Structured Products Ltd | 0.60 | 236.00 | 141.60 |
| Erdem,Ersin | Partner/Principal | 9/20/2023 | Non US Tax | Preparation summary e-mail related to outstanding receivables and payables next steps | 3.80 | 866.00 | 3,290.80 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Correspondences concerning the status of the financials/MORs for Germany and Switzerland | 0.90 | 551.00 | 495.90 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Review/updating of scope summary for the non-US direct tax workstream | 0.40 | 551.00 | 220.40 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Correspondences concerning the scope summary for the non-US direct tax and other foreign workstreams | 1.70 | 551.00 | 936.70 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Correspondences regarding the tax filings for the foreign entities (FY21/FY22 CIT return for Germany, Switzerland power of attorneys to have correspondences with tax authorities sent directly to EY, confirmation of provider to prepare FY22 Liechtenstein CIT return) | 0.70 | 551.00 | 385.70 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Correspondences regarding the tax implications for liquidating certain foreign entities in Gibraltar and Japan | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Correspondences coordinating due diligence procedures for foreign entities (gathering of historical information from prior company secretary for Ireland, meeting with legacy service provider for Seychelles, report regarding Canadian customer data for GST applicability analysis) | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/20/2023 | Non US Tax | Correspondences/review of tax implications for settling intercompany balances for Turkish entities | 0.80 | 551.00 | 440.80 |
| Katsnelson,David | Senior Manager | 9/20/2023 | Transfer Pricing | Leads call | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/20/2023 | US State and Local Tax | Updated apportionment inputs in OneSource to reflect the correct revenue stream and payroll category to ensure all data is reported accurately. | 3.20 | 415.00 | 1,328.00 |
| Hall,Emily Melissa | Senior | 9/20/2023 | US State and Local Tax | Further analyzed trial balances to determine intercompany income/expense for elimination binder purposes. | 1.40 | 415.00 | 581.00 |
| Choudary,Hira | Staff | 9/20/2023 | Project Management Office Transition | Continued to Update workplan to include deliverables for all US and Non-US teams | 2.70 | 236.00 | 637.20 |
| Choudary,Hira | Staff | 9/20/2023 | Project Management Office Transition | Made changes to workplan and created summary chart for Mary/Kathy call | 3.80 | 236.00 | 896.80 |
| Zheng,Eva | Manager | 9/20/2023 | US State and Local Tax | Embedded federal EY TB mapping with super combined group elimination GL accounts for federal team to upload to OneSource | 1.80 | 551.00 | 991.80 |
| Molnar,Evgeniya | Senior | 9/20/2023 | US State and Local Tax | Prepare unitary workbook templates for FTX entity for the state of Kansas | 0.80 | 415.00 | 332.00 |
| Di Stefano,Giulia | Senior | 9/20/2023 | Transfer Pricing | Created matrix for risk analysis | 1.00 | 415.00 | 415.00 |
| Scott,James | Client Serving Contractor JS | 9/20/2023 | Non US Tax | Review of adjustments to non-US compliance calendar for control purposes | 0.60 | 600.00 | 360.00 |
| Marlow,Joe | Senior | 9/20/2023 | Value Added Tax | Update of deliverables due in coming months | 2.00 | 415.00 | 830.00 |
| Leston,Juan | Partner/Principal | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Central team requests - Calls with client | 3.00 | 866.00 | 2,598.00 |
| Lowery,Kristie L | National Partner/Principal | 9/20/2023 | Payroll Tax | Review of September Ledger debtor entities information document request response | 0.90 | 1,040.00 | 936.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/20/2023 | Payroll Tax | Review further pre-acquisition equity documentation provided and update equity analysis with new information | 2.10 | 415.00 | 871.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/20/2023 | Payroll Tax | Update equity analysis based on new information provided | 3.50 | 415.00 | 1,452.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/20/2023 | Payroll Tax | Draft summary of updates to equity analysis to be reviewed | 0.70 | 415.00 | 290.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/20/2023 | Payroll Tax | Coordination of additional information requested items for Blockfolio equity review. | 2.30 | 683.00 | 1,570.90 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/20/2023 | Payroll Tax | Requested information for federal tax audit from payroll for Deck Technologies | 0.70 | 683.00 | 478.10 |
| Gil Diez de Leon,Marta | Senior Manager | 9/20/2023 | Value Added Tax | Review and track August returns due in September. Follow-up with Cyprus regarding the VAT registration and deregistration. Follow-up with Ireland regarding the status of the Irish entities towards the Irish revenue. | 3.00 | 683.00 | 2,049.00 |
| Zhuo,Melody | Staff | 9/20/2023 | Tax Advisory | Analysis of Local Team Inputs on Liquidation Plan | 3.00 | 236.00 | 708.00 |
| Agar,Oguzkaan | Staff | 9/20/2023 | Non US Tax | Regarding annual VAT-Return 2022: Preparation | 3.30 | 236.00 | 778.80 |
| Hall,Olivia | Staff | 9/20/2023 | Transfer Pricing | Internal status update regarding document retention | 0.30 | 236.00 | 70.80 |
| Eikenes,Ryan | Staff | 9/20/2023 | US State and Local Tax | Printed 1st round unitary returns after adjusting apportionment and clearing new diagnostics | 2.80 | 236.00 | 660.80 |
| Eikenes,Ryan | Staff | 9/20/2023 | US State and Local Tax | Started clearing 1st round comments for consolidated entity | 1.60 | 236.00 | 377.60 |
| Eikenes,Ryan | Staff | 9/20/2023 | US State and Local Tax | Continued clearing first round comments by changing apportionment details at the consolidated level | 3.90 | 236.00 | 920.40 |
| Eikenes,Ryan | Staff | 9/20/2023 | US State and Local Tax | Cleared new diagnostics and added attachments for specific states as well for the consolidated returns | 1.20 | 236.00 | 283.20 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------------|----------------------------|-----------------|---|--|------|-------------|-----------------------|
| Gabison, Salome | Staff | 9/20/2023 | US State and Local Tax | 9/20/2023 Meeting with E. Zheng, R. Eikenes, E. Molnar, M. Musano follow-up on work that have produced and what needs to be done | 0.20 | 236.00 | 47.20 |
| Mosdzin, Dennis | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of information and preparing of reply via EY US to RLKS question regarding the financial statements 2022 | 1.00 | 683.00 | 683.00 |
| Mosdzin, Dennis | Senior Manager | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reply via EY US to RLKS regarding the question financial statements analyses (Years 2020 until 2023) of payments received and intercompany receivables and payables. Outstanding amounts. | 1.00 | 683.00 | 683.00 |
| Nguyen, Thinh | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis, and yuwan and yuan after meeting with client Herr Bavaud | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze intercompany account in fiscal 2022 | 1.10 | 236.00 | 259.60 |
| Nguyen, Thinh | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyzing the intercompany account 1307 00 in date ERP in fiscal 2022 | 0.80 | 236.00 | 188.80 |
| Nguyen, Thinh | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calculate the assumption of transfer pricing adjustment true up in fiscal 2022 in account intercompany receivables | 0.90 | 236.00 | 212.40 |
| Nguyen, Thinh | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update the working paper in account other assets, cash and prepayment in fiscal 2022 | 0.80 | 236.00 | 188.80 |
| Nguyen, Thinh | Staff | 9/20/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reconcile account equity in working paper of fiscal 2022 | 0.60 | 236.00 | 141.60 |
| Short, Victoria | Manager | 9/21/2023 | Payroll Tax | Working session on information document requests for employment tax EY Attendees: K. Wrenn, J. DeVincenzo, V. Short | 0.80 | 551.00 | 440.80 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/21/2023 | Payroll Tax | Working session on information document requests for employment tax EY Attendees: K. Wrenn, J. DeVincenzo, V. Short | 0.80 | 683.00 | 546.40 |
| DeVincenzo, Jennie | Managing Director | 9/21/2023 | Payroll Tax | Working session on information document requests for employment tax EY Attendees: K. Wrenn, J. DeVincenzo, V. Short | 0.80 | 814.00 | 651.20 |
| Fitzgerald, Kaitlin Rose | Senior | 9/21/2023 | Payroll Tax | Meeting to discuss updates to equity analysis from further documentation provided and follow-up requests to finalize equity analysis. EY Attendees: R. Walker, K. Fitzgerald | 0.50 | 415.00 | 207.50 |
| Walker, Rachael Leigh Braswell | Partner/Principal | 9/21/2023 | Payroll Tax | Meeting to discuss updates to equity analysis from further documentation provided and follow-up requests to finalize equity analysis. EY Attendees: R. Walker, K. Fitzgerald | 0.50 | 866.00 | 433.00 |
| Lowery, Kristie L | National Partner/Principal | 9/21/2023 | Payroll Tax | Meeting to review and finalize equity document request response for federal audit for post-acquisition plans. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 1,040.00 | 520.00 |
| Fitzgerald, Kaitlin Rose | Senior | 9/21/2023 | Payroll Tax | Meeting to review and finalize equity document request response for federal audit for post-acquisition plans. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 415.00 | 207.50 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/21/2023 | Payroll Tax | Meeting to review and finalize equity document request response for federal audit for post-acquisition plans. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 683.00 | 341.50 |
| Walker, Rachael Leigh Braswell | Partner/Principal | 9/21/2023 | Payroll Tax | Meeting to review and finalize equity document request response for federal audit for post-acquisition plans. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 866.00 | 433.00 |
| DeVincenzo, Jennie | Managing Director | 9/21/2023 | Payroll Tax | Meeting to review and finalize equity document request response for federal audit for post-acquisition plans. EY Attendees: J. DeVincenzo, K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker | 0.50 | 814.00 | 407.00 |
| Tong, Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: C. Ancona, C. Tong, H. Choudary | 0.80 | 683.00 | 546.40 |
| Ancona, Christopher | Senior | 9/21/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: C. Ancona, C. Tong, H. Choudary | 0.80 | 415.00 | 332.00 |
| Choudary, Hira | Staff | 9/21/2023 | Project Management Office Transition | Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: C. Ancona, C. Tong, H. Choudary | 0.80 | 236.00 | 188.80 |
| Shea JR, Thomas M | Partner/Principal | 9/21/2023 | US Income Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 866.00 | 346.40 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Mistler,Brian M | Manager | 9/21/2023 | US Income Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 551.00 | 220.40 |
| Tong,Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 683.00 | 273.20 |
| Ancona,Christopher | Senior | 9/21/2023 | Project Management Office Transition | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 415.00 | 166.00 |
| Choudary,Hira | Staff | 9/21/2023 | Project Management Office Transition | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 236.00 | 94.40 |
| Scott,James | Client Serving Contractor JS | 9/21/2023 | IRS Audit Matters | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 600.00 | 240.00 |
| Bailey,Doug | Partner/Principal | 9/21/2023 | US International Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 866.00 | 346.40 |
| Lovelace,Lauren | Partner/Principal | 9/21/2023 | US International Tax | Weekly meeting to discuss open items with regards to the IDR requests on in-scope FTX entities from the IRS EY Attendees: B. Mistler, C. Tong, C. Ancona, D. Bailey, H. Choudary, J. Healy, L. Lovelace, T. Shea, J. Scott | 0.40 | 866.00 | 346.40 |
| Short,Victoria | Manager | 9/21/2023 | Payroll Tax | EY weekly update with FTX on information request documentation for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, V. Short, K. Lowery Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 551.00 | 275.50 |
| Lowery,Kristie L | National Partner/Principal | 9/21/2023 | Payroll Tax | EY weekly update with FTX on information request documentation for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, V. Short, K. Lowery Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 1,040.00 | 520.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/21/2023 | Payroll Tax | EY weekly update with FTX on information request documentation for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, V. Short, K. Lowery Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 683.00 | 341.50 |
| DeVincenzo,Jennie | Managing Director | 9/21/2023 | Payroll Tax | EY weekly update with FTX on information request documentation for multiple entities EY Attendees: J. DeVincenzo, K. Wrenn, V. Short, K. Lowery Other Attendees: K. Schulte (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.50 | 814.00 | 407.00 |
| Figueroa,Carolina S | Senior | 9/21/2023 | Transfer Pricing | Internal call to discuss allocation of expenses and asset recording analysis EY Attendees: G. Stefano, C. Figueroa | 0.30 | 415.00 | 124.50 |
| Di Stefano,Giulia | Senior | 9/21/2023 | Transfer Pricing | Internal call to discuss allocation of expenses and asset recording analysis EY Attendees: G. Stefano, C. Figueroa | 0.30 | 415.00 | 124.50 |
| Shea JR,Thomas M | Partner/Principal | 9/21/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items EY Attendees: C. Ancona, J. Scott, C. Tong, B. Mistler, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 866.00 | 433.00 |
| Mistler,Brian M | Manager | 9/21/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items EY Attendees: C. Ancona, J. Scott, C. Tong, B. Mistler, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 551.00 | 275.50 |
| Tong,Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items EY Attendees: C. Ancona, J. Scott, C. Tong, B. Mistler, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 683.00 | 341.50 |
| Ancona,Christopher | Senior | 9/21/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items EY Attendees: C. Ancona, J. Scott, C. Tong, B. Mistler, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schulte (FTX) | 0.50 | 415.00 | 207.50 |

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Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Scott,James | Client Serving Contractor JS | 9/21/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, J. Scott, C. Tong, B. Mistler, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.50 | 600.00 | 300.00 |
| Lowery,Kristie L. | National Partner/Principal | 9/21/2023 | Payroll Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, J. Scott, C. Tong, B. Mistler, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.50 | 1,040.00 | 520.00 |
| Bost,Anne | Managing Director | 9/21/2023 | Transfer Pricing | Meeting to discuss document maintenance EY Attendees: D. Katsnelson, A. Bost, J. Adames, M. Khmeliuk | 0.20 | 814.00 | 162.80 |
| Katsnelson,David | Senior Manager | 9/21/2023 | Transfer Pricing | Meeting to discuss document maintenance EY Attendees: D. Katsnelson, A. Bost, J. Adames, M. Khmeliuk | 0.20 | 683.00 | 136.60 |
| Hall,Emily Melissa | Senior | 9/21/2023 | US State and Local Tax | Update on FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, M. Musano, S. Gabison | 0.20 | 415.00 | 83.00 |
| Zheng,Eva | Manager | 9/21/2023 | US State and Local Tax | Update on FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, M. Musano, S. Gabison | 0.20 | 551.00 | 110.20 |
| Molnar,Evgeniya | Senior | 9/21/2023 | US State and Local Tax | Update on FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, M. Musano, S. Gabison | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/21/2023 | US State and Local Tax | Update on FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, M. Musano, S. Gabison | 0.20 | 236.00 | 47.20 |
| Musano,Matthew Albert | Senior Manager | 9/21/2023 | US State and Local Tax | Update on FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, M. Musano, S. Gabison | 0.20 | 683.00 | 136.60 |
| Bost,Anne | Managing Director | 9/21/2023 | Transfer Pricing | Internal meeting to discuss status of incoming transfer pricing deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.30 | 814.00 | 244.20 |
| McComber,Donna | National Partner/Principal | 9/21/2023 | Transfer Pricing | Internal meeting to discuss status of incoming transfer pricing deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.30 | 1,040.00 | 312.00 |
| Katsnelson,David | Senior Manager | 9/21/2023 | Transfer Pricing | Internal meeting to discuss status of incoming transfer pricing deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.30 | 683.00 | 204.90 |
| Di Stefano,Giulia | Senior | 9/21/2023 | Transfer Pricing | Internal meeting to discuss status of incoming transfer pricing deliverables EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.30 | 415.00 | 124.50 |
| Billings,Phoebe | Manager | 9/21/2023 | Transfer Pricing | Internal call to discuss the status of the Hong Kong transfer pricing documentation and to determine if a local file is required in Hong Kong | 0.30 | 551.00 | 165.30 |
| McComber,Donna | National Partner/Principal | 9/21/2023 | Transfer Pricing | Meeting to discuss incoming Hong Kong related deliverables EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.50 | 1,040.00 | 520.00 |
| Katsnelson,David | Senior Manager | 9/21/2023 | Transfer Pricing | Meeting to discuss incoming Hong Kong related deliverables EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.50 | 683.00 | 341.50 |
| Di Stefano,Giulia | Senior | 9/21/2023 | Transfer Pricing | Meeting to discuss incoming Hong Kong related deliverables EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.50 | 415.00 | 207.50 |
| Billings,Phoebe | Manager | 9/21/2023 | Transfer Pricing | Internal weekly status call to discuss overall transfer pricing deliverables and their upcoming due dates | 0.50 | 551.00 | 275.50 |
| Ancona,Christopher | Senior | 9/21/2023 | Project Management Office Transition | Meeting to discuss preparing master data repository for US workstreams. EY Attendees: C. Ancona, C. MacLean | 0.50 | 415.00 | 207.50 |
| MacLean,Corrie | Senior | 9/21/2023 | Non US Tax | Meeting to discuss preparing master data repository for US workstreams. EY Attendees: C. Ancona, C. MacLean | 0.50 | 415.00 | 207.50 |
| Staromiejska,Kinga | Senior Manager | 9/21/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 683.00 | 273.20 |
| MacLean,Corrie | Senior | 9/21/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 415.00 | 166.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|----------------------------|-----------------|---|--|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.40 | 551.00 | 220.40 |
| Knüwer,Stephanie | Senior Manager | 9/21/2023 | Non US Tax | FTX Trading GmbH Review Tax Return 2020 | 1.50 | 683.00 | 1,024.50 |
| Buduguntae,Shashanka R | Partner/Principal | 9/21/2023 | Non US Tax | Internal discussion with Nupur and Aparajita on tax and regulatory matters for the Client for the financial year ended 31 March 2023. | 1.40 | 866.00 | 1,212.40 |
| Buduguntae,Shashanka R | Partner/Principal | 9/21/2023 | Non US Tax | Discussion with A. Chachan, N. Kedia, and S. Buduguntae (EY) on the information received from the Client and deliberation on the areas to be reviewed in detail. | 1.40 | 866.00 | 1,212.40 |
| Chachan,Aparajita | Senior | 9/21/2023 | Non US Tax | Discussion with A. Chachan, N. Kedia, and S. Buduguntae (EY) on the information received from the Client and deliberation on the areas to be reviewed in detail. | 1.40 | 415.00 | 581.00 |
| Kedia,Nupur | Senior Manager | 9/21/2023 | Non US Tax | Discussion with A. Chachan, N. Kedia, and S. Buduguntae (EY) on the information received from the Client and deliberation on the areas to be reviewed in detail. | 1.40 | 683.00 | 956.20 |
| Chachan,Aparajita | Senior | 9/21/2023 | Non US Tax | Basis the information shared by the Client, research on applicability of Sec 68 of the Income-tax Act on the Client for the activity done in India. | 1.90 | 415.00 | 788.50 |
| Chachan,Aparajita | Senior | 9/21/2023 | Non US Tax | Internal discussion with Nupur and Shashanka on tax and regulatory matters for the Client for the financial year ended 31 March 2023. | 1.40 | 415.00 | 581.00 |
| Kedia,Nupur | Senior Manager | 9/21/2023 | Non US Tax | Internal discussion with Shashanka and Aparajita on tax and regulatory matters for the Client for the financial year ended 31 March 2023. | 1.40 | 683.00 | 956.20 |
| Bost,Anne | Managing Director | 9/21/2023 | Transfer Pricing | Read and respond to various emails | 0.60 | 814.00 | 488.40 |
| Bost,Anne | Managing Director | 9/21/2023 | Transfer Pricing | Begin to research time spent in various locations by key employees | 1.20 | 814.00 | 976.80 |
| Healy,John | Senior Manager | 9/21/2023 | IRS Audit Matters | Call with L. Lovelace, B. Mislter, et al RE IRS IDR batch 3 status | 0.40 | 683.00 | 273.20 |
| Faerber,Anna | Senior Manager | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Formulation of accounting and tax working papers-Day 2 | 1.60 | 683.00 | 1,092.80 |
| Shea JR,Thomas M | Partner/Principal | 9/21/2023 | US Income Tax | Finalizing of materials for review on weekly FTX leadership call | 0.40 | 866.00 | 346.40 |
| Shea JR,Thomas M | Partner/Principal | 9/21/2023 | Non US Tax | Written internal correspondence with local team re: go-forward support for UAE entities | 0.40 | 866.00 | 346.40 |
| Srivastava,Nikita Asutosh | Manager | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reviewing the most updated deliverables shared by the Local EY teams and following up with EY Switzerland and EY Cyprus on outstanding items to be delivered | 2.00 | 551.00 | 1,102.00 |
| McComber,Donna | National Partner/Principal | 9/21/2023 | Transfer Pricing | Work on Hong Kong PE analysis | 1.80 | 1,040.00 | 1,872.00 |
| Shabanaj,Vlora | Manager | 9/21/2023 | Non US Tax | Regarding annual VAT return 2022: Review overview purchase / sales invoices | 0.70 | 551.00 | 385.70 |
| Bailey,Doug | Partner/Principal | 9/21/2023 | Tax Advisory | Additional refinement of tax ownership scenarios | 3.70 | 866.00 | 3,204.20 |
| Katelas,Andreas | Manager | 9/21/2023 | US International Tax | Reviewed IDR requests for foreign entities and information returns | 1.60 | 551.00 | 881.60 |
| Mistler,Brian M | Manager | 9/21/2023 | US Income Tax | Preparation of response re: individual income tax implications | 2.10 | 551.00 | 1,157.10 |
| Figuerroa,Carolina S | Senior | 9/21/2023 | Transfer Pricing | Review of allocation of expenses analysis | 3.90 | 415.00 | 1,618.50 |
| Figuerroa,Carolina S | Senior | 9/21/2023 | Transfer Pricing | Allocation of expenses analysis, assets analysis | 3.80 | 415.00 | 1,577.00 |
| Tong,Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Prepare meeting agenda for weekly FTX call status call with M. Cilia and K. Schultea | 0.60 | 683.00 | 409.80 |
| Tong,Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Update weekly status slide for Alvarez and Marsal for tax workstreams for week ending 9/22 and send email | 0.80 | 683.00 | 546.40 |
| Tong,Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Review template adjustment for detailed workplan | 0.70 | 683.00 | 478.10 |
| Tong,Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Review summary workplan chart | 0.70 | 683.00 | 478.10 |
| Tong,Chia-Hui | Senior Manager | 9/21/2023 | Project Management Office Transition | Update timeline for IDR response delivery with latest updates | 0.50 | 683.00 | 341.50 |
| Ancona,Christopher | Senior | 9/21/2023 | Project Management Office Transition | Updates to the master data repository for US workstreams | 2.70 | 415.00 | 1,120.50 |
| Ancona,Christopher | Senior | 9/21/2023 | Project Management Office Transition | Revisions to the FTX Summary workplan for scope changes to be shared with FTX | 2.40 | 415.00 | 996.00 |
| Ancona,Christopher | Senior | 9/21/2023 | Project Management Office Transition | Creating change management control process for reporting to FTX | 2.40 | 415.00 | 996.00 |
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Correspondences concerning the status of bookkeeping/financial statements for the foreign entities (transition of services from legacy provider to EY for Cypriot entities, Germany FY21 financials) | 0.30 | 551.00 | 165.30 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|----------------------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Correspondences regarding tax filings for the foreign entities (FY21/FY22 CIT returns and balance sheet for ZUBR (Gibraltar), Cyprus VAT registration) | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Correspondences to address the 2022/2023 P7 Form for Zubr (Gibraltar) employee | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Review of updated scope for Japan entities based on latest due diligence findings | 0.70 | 551.00 | 385.70 |
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Correspondences concerning the status of services currently being provided by legacy provider for Seychelles entity | 0.20 | 551.00 | 110.20 |
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Review of sample use reports to understand if they satisfy the data request to determine if certain foreign entities are subject to Canadian GST | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/21/2023 | Non US Tax | Updating of scope summary for the non-US direct tax workstream | 2.80 | 551.00 | 1,542.80 |
| Hall,Emily Melissa | Senior | 9/21/2023 | US State and Local Tax | Sent email to E. Molnar and R. Eikenes regarding uploading unitary statements to OneSource for super-combined returns. | 0.30 | 415.00 | 124.50 |
| Hall,Emily Melissa | Senior | 9/21/2023 | US State and Local Tax | Provided state and local tax updates to the PMO's 9/21 weekly PowerPoint. | 0.20 | 415.00 | 83.00 |
| Hall,Emily Melissa | Senior | 9/21/2023 | US State and Local Tax | Prepared income and expense attachments for Oregon consolidated return. | 1.30 | 415.00 | 539.50 |
| Hall,Emily Melissa | Senior | 9/21/2023 | US State and Local Tax | Prepared schedule to outline federal taxable income calculation for workpaper support. | 1.60 | 415.00 | 664.00 |
| Hall,Emily Melissa | Senior | 9/21/2023 | US State and Local Tax | Cleared separate company return validation errors in OneSource Tax. | 1.10 | 415.00 | 456.50 |
| Choudary,Hira | Staff | 9/21/2023 | Project Management Office Transition | Again Performed a recon check on September time sheet templates and emailed T&E leads for missing templates | 1.80 | 236.00 | 424.80 |
| Choudary,Hira | Staff | 9/21/2023 | Project Management Office Transition | Created OGM templates for all workstreams | 3.10 | 236.00 | 731.60 |
| Zheng,Eva | Manager | 9/21/2023 | US State and Local Tax | Review elimination binder for super combined group in OneSource for FTX entities state filings purpose | 1.60 | 551.00 | 881.60 |
| Molnar,Evgeniya | Senior | 9/21/2023 | US State and Local Tax | Upload unitary statement into One source tax software for the purpose of e-filing unitary returns | 1.20 | 415.00 | 498.00 |
| Di Stefano,Giulia | Senior | 9/21/2023 | Transfer Pricing | Analyzed Hong Kong Transfer Pricing regulations | 3.10 | 415.00 | 1,286.50 |
| Di Stefano,Giulia | Senior | 9/21/2023 | Transfer Pricing | Reviewed Hong Kong Related issues | 2.10 | 415.00 | 871.50 |
| Allen,Jenefier Michelle | Staff | 9/21/2023 | US Income Tax | OGM - Discussion with account team on import template creation for US Domestic deliverables | 0.20 | 236.00 | 47.20 |
| Lowery,Kristie L | National Partner/Principal | 9/21/2023 | Payroll Tax | Review of information document requests for employment tax | 0.40 | 1,040.00 | 416.00 |
| Lowery,Kristie L | National Partner/Principal | 9/21/2023 | Payroll Tax | Reviewing equity tax calculations for response to employment tax auditor | 0.70 | 1,040.00 | 728.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/21/2023 | Payroll Tax | Update equity document request for federal audit for post-acquisition plans based on feedback from review in meeting | 0.60 | 415.00 | 249.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/21/2023 | Payroll Tax | Update pre-acquisition equity document request for federal audit for one acquired company | 1.00 | 415.00 | 415.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/21/2023 | Payroll Tax | Update equity analysis for one individual's post-acquisition equity based on feedback in meeting | 1.10 | 415.00 | 456.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/21/2023 | Payroll Tax | Draft follow-up request for information needed to perform equity analysis | 0.70 | 415.00 | 290.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/21/2023 | Payroll Tax | Review of follow up questions and coordination of regarding Ledger entities information document request for audit to Ledger team. | 1.70 | 683.00 | 1,161.10 |
| Musano,Matthew Albert | Senior Manager | 9/21/2023 | US State and Local Tax | Preparation of the NYS corporate franchise tax return | 2.90 | 683.00 | 1,980.70 |
| Musano,Matthew Albert | Senior Manager | 9/21/2023 | US State and Local Tax | Review of the NYS corporate franchise tax return | 2.40 | 683.00 | 1,639.20 |
| Zhuo,Melody | Staff | 9/21/2023 | Tax Advisory | Liquidation Datapoints Revision | 1.00 | 236.00 | 236.00 |
| Hall,Olivia | Staff | 9/21/2023 | Transfer Pricing | Email correspondence to internal team members regarding engagement management | 0.30 | 236.00 | 70.80 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/21/2023 | Payroll Tax | Prepare for meeting to discuss equity document request response | 0.50 | 866.00 | 433.00 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/21/2023 | Payroll Tax | Continue reviewing pre-acquisition equity calculations | 1.00 | 866.00 | 866.00 |
| Eikenes,Ryan | Staff | 9/21/2023 | US State and Local Tax | Created unitary statement draft for sub entities extensions | 0.50 | 236.00 | 118.00 |
| Eikenes,Ryan | Staff | 9/21/2023 | US State and Local Tax | Requalified consolidated returns and adjusted property payroll and sales at the subsidiary level for Oregon | 3.60 | 236.00 | 849.60 |
| Gabison,Salome | Staff | 9/21/2023 | US State and Local Tax | Update on FTX Unitary Combined entity EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, M. Musano, S. Gabison | 0.20 | 236.00 | 47.20 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Huang,Ricki | Senior | 9/21/2023 | US Income Tax | SALT Return -3 | 3.70 | 415.00 | 1,535.50 |
| Huang,Ricki | Senior | 9/21/2023 | US Income Tax | Reviewing 12.31 returns and put together packages | 3.80 | 415.00 | 1,577.00 |
| Bouza,Victor | Manager | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Emails preparation and review of the reports prepared by the consultant | 0.70 | 551.00 | 385.70 |
| Nguyen,Thinh | Staff | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Conversion of the provision of EY tax and accounting service USD to Euro in fiscal 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calculation of currency effect resulting from the currency conversion of EY service fees from year 2021 to year 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking EY accounting fees in fiscal 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking EY tax declaration services and VAT Services fees in fiscal 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking currency effect resulting from the currency conversion of EY tax service fees from year 2021 to year 2022 in Date ERP | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking bank account July 2023 Klarpay EUR | 0.70 | 236.00 | 165.20 |
| Bieganski,Walter | Client Serving Contractor WB | 9/21/2023 | US State and Local Tax | Review of batch #8 of state corporate income tax returns | 0.70 | 200.00 | 140.00 |
| DeVincenzo,Jennie | Managing Director | 9/21/2023 | Payroll Tax | Reviewing equity tax calculations for response to employment tax auditor | 1.00 | 814.00 | 814.00 |
| Short,Victoria | Manager | 9/21/2023 | Payroll Tax | Reviewing new notices recieved for employment tax accounts | 0.40 | 551.00 | 220.40 |
| Short,Victoria | Manager | 9/21/2023 | Payroll Tax | Continued state follow up for employment tax accounts regarding status of POA's sent in, account closures faxed in, and authorization documentation faxed. | 1.30 | 551.00 | 716.30 |
| Hernandez,Nancy I. | Senior Manager | 9/21/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of latest updates and follow up with accounting teams in Nigeria, Gibraltar, and Cyprus | 1.00 | 683.00 | 683.00 |
| Short,Victoria | Manager | 9/22/2023 | Payroll Tax | Internal meeting on employment tax account status for multiple entities EY Attendees: S. Marshall, V. Short | 0.50 | 551.00 | 275.50 |
| Sydney Marshall | Staff | 9/22/2023 | Payroll Tax | Internal meeting on employment tax account status for multiple entities EY Attendees: S. Marshall, V. Short | 0.50 | 236.00 | 118.00 |
| Lowery,Kristie L | National Partner/Principal | 9/22/2023 | Payroll Tax | Meeting to walk thru the batch 1 of the September federal employment tax audit responses prepared for Kathryn Schultea. EY Attendees: K. Lowery, K. Wrenn | 0.80 | 1,040.00 | 832.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/22/2023 | Payroll Tax | Meeting to walk thru the batch 1 of the September federal employment tax audit responses prepared for Kathryn Schultea. EY Attendees: K. Lowery, K. Wrenn | 0.80 | 683.00 | 546.40 |
| Tong,Chia-Hui | Senior Manager | 9/22/2023 | Project Management Office Transition | Meeting to discuss the processing FTX fee allocations for foreign member firms EY Attendees: C. Ancona, H. Choudary, T. O'Connor, C. Tong | 0.30 | 683.00 | 204.90 |
| Ancona,Christopher | Senior | 9/22/2023 | Project Management Office Transition | Meeting to discuss the processing FTX fee allocations for foreign member firms EY Attendees: C. Ancona, H. Choudary, T. O'Connor, C. Tong | 0.30 | 415.00 | 124.50 |
| Choudary,Hira | Staff | 9/22/2023 | Project Management Office Transition | Meeting to discuss the processing FTX fee allocations for foreign member firms EY Attendees: C. Ancona, H. Choudary, T. O'Connor, C. Tong | 0.30 | 236.00 | 70.80 |
| Tong,Chia-Hui | Senior Manager | 9/22/2023 | Project Management Office Transition | Meeting to discuss the processing of the Interim fee application EY Attendees: C. Ancona, D. Neziroski, H. Choudary, C. Tong | 0.60 | 683.00 | 409.80 |
| Ancona,Christopher | Senior | 9/22/2023 | Project Management Office Transition | Meeting to discuss the processing of the Interim fee application EY Attendees: C. Ancona, D. Neziroski, H. Choudary, C. Tong | 0.60 | 415.00 | 249.00 |
| Choudary,Hira | Staff | 9/22/2023 | Project Management Office Transition | Meeting to discuss the processing of the Interim fee application EY Attendees: C. Ancona, D. Neziroski, H. Choudary, C. Tong | 0.60 | 236.00 | 141.60 |
| MacLean,Corrie | Senior | 9/22/2023 | Non US Tax | Meeting to discuss contracting for Hong Kong and Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: V. Lai (Tricor), J. Lee (Tricor), J. Lau (Tricor), C. Lee (Tricor), J. Kapoor (S&C) | 0.40 | 415.00 | 166.00 |
| Hammon,David Lane | Manager | 9/22/2023 | Non US Tax | Meeting to discuss contracting for Hong Kong and Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: V. Lai (Tricor), J. Lee (Tricor), J. Lau (Tricor), C. Lee (Tricor), J. Kapoor (S&C) | 0.40 | 551.00 | 220.40 |
| Scott,James | Client Serving Contractor JS | 9/22/2023 | Non US Tax | Meeting to discuss contracting for Hong Kong and Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: V. Lai (Tricor), J. Lee (Tricor), J. Lau (Tricor), C. Lee (Tricor), J. Kapoor (S&C) | 0.40 | 600.00 | 240.00 |
| Borts,Michael | Managing Director | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX liquidation entities Simpson, Evan S. (S&C), Nancy I Hernandez (EY) Johnston, David (A&M),Mary Cilia (RLKS),David L Hammon (EY), Kranzley, Alexa J. (S&C), M. Borts | 0.50 | 814.00 | 407.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Hall, Emily Melissa | Senior | 9/22/2023 | US State and Local Tax | Call to walk through populating apportionment data in OneSource tax software for combined return. EY Attendees: E. Hall, S. Gabison | 0.60 | 415.00 | 249.00 |
| Gabison, Salome | Staff | 9/22/2023 | US State and Local Tax | Call to walk through populating apportionment data in OneSource tax software for combined return. EY Attendees: E. Hall, S. Gabison | 0.60 | 236.00 | 141.60 |
| Zheng, Eva | Manager | 9/22/2023 | US State and Local Tax | Internal call to discuss issues with updating unitary workbook for all unitary states for FTX entities. EY Attendees: E. Molnar, E. Zheng EY Attendees: E. Molnar, E. Zheng | 1.30 | 551.00 | 716.30 |
| Molnar, Evgeniya | Senior | 9/22/2023 | US State and Local Tax | Internal call to discuss issues with updating unitary workbook for all unitary states for FTX entities. EY Attendees: E. Molnar, E. Zheng | 1.30 | 415.00 | 539.50 |
| Zhang, Yuwan | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Dennis, Thinh and Yuan, discussing open topics preparing the client call for FS 2022 | 0.50 | 236.00 | 118.00 |
| Zhang, Yuwan | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Yuan, discussing the payments with FTX Europe AG, revenue and cost plus 2021 and 2022 | 0.70 | 236.00 | 165.20 |
| Huang, Yuan | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: discussing open topics preparing the client call for FS 2022 | 0.50 | 236.00 | 118.00 |
| Huang, Yuan | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Thinh: discussing the accruals for tax return and financial statements 2021-2022 | 0.30 | 236.00 | 70.80 |
| Huang, Yuan | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Yuwan: discussing the payments with FTX Europe AG, revenue and cost plus 2021-2022 | 0.70 | 236.00 | 165.20 |
| Huang, Yuan | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review Revenue Account, ARAP Account, Provision Account for 2022 | 0.40 | 236.00 | 94.40 |
| Knüwer, Stephanie | Senior Manager | 9/22/2023 | Non US Tax | FTX Trading GmbH Preparation of Tax Return 2020 | 0.50 | 683.00 | 341.50 |
| Knüwer, Stephanie | Senior Manager | 9/22/2023 | Non US Tax | FTX Trading GmbH Preparation of Direct Tax Returns for FY 2021, Call with Jürg Bavaud regarding business reason of FTX since incorporation | 3.00 | 683.00 | 2,049.00 |
| Chachan, Aparajita | Senior | 9/22/2023 | Non US Tax | Updated the information checklist based on review of the information shared by client and sought the remaining information from the Client. | 1.50 | 415.00 | 622.50 |
| Varma, Bharath | Manager | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Updated the information checklist based on review of the information shared by client and sought the remaining information from the Client. | 1.00 | 551.00 | 551.00 |
| Bhardwaj, Kunal | Staff | 9/22/2023 | Non US Tax | Updated the information checklist based on review of the information shared by client and sought the remaining information from the Client. | 1.10 | 236.00 | 259.60 |
| Bost, Anne | Managing Director | 9/22/2023 | Transfer Pricing | Read and respond to emails regarding contractors and employees of West Realm Shires during 2023 | 0.30 | 814.00 | 244.20 |
| Flagg, Nancy A. | Managing Director | 9/22/2023 | US State and Local Tax | EY Call to discuss FTX to-do list for E. Li. Discussed today: FTX claims log walkthrough. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY) | 0.70 | 814.00 | 569.80 |
| Flagg, Nancy A. | Managing Director | 9/22/2023 | US State and Local Tax | Tax claim information to E. Li (EY) for tax claim log update | 0.40 | 814.00 | 325.60 |
| Faerber, Anna | Senior Manager | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Finalization of scope of work and confirmation with EY | 1.10 | 683.00 | 751.30 |
| Srivastava, Nikita Asutosh | Manager | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reconciliation and updates to the workstream tracker with most updated information received from local EY teams and pending items to be received | 2.00 | 551.00 | 1,102.00 |
| Short, Victoria | Manager | 9/22/2023 | Payroll Tax | State inquiry on account non-compliance | 2.60 | 551.00 | 1,432.60 |
| Short, Victoria | Manager | 9/22/2023 | Payroll Tax | Correspondence with states on account closures for Workers compensation and SUI | 1.80 | 551.00 | 991.80 |
| Shabanaj, Vlora | Manager | 9/22/2023 | Non US Tax | Regarding annual VAT return 2021: Adjustment of documents "bundle" for client | 0.40 | 551.00 | 220.40 |
| Shabanaj, Vlora | Manager | 9/22/2023 | Non US Tax | Regarding annual VAT return 2022: Review overview purchase / sales invoices, disc O. Agar | 3.50 | 551.00 | 1,928.50 |
| Bailey, Doug | Partner/Principal | 9/22/2023 | Tax Advisory | Drafting of IDR responses for specific issues | 1.30 | 866.00 | 1,125.80 |
| Katelas, Andreas | Manager | 9/22/2023 | US International Tax | Reviewed IDR requests for foreign entities and collated information for responses | 1.40 | 551.00 | 771.40 |
| Figuerola, Carolina S | Senior | 9/22/2023 | Transfer Pricing | Continuation of allocation of expenses analysis, asset analysis | 3.00 | 415.00 | 1,245.00 |
| Tong, Chia-Hui | Senior Manager | 9/22/2023 | Project Management Office Transition | Review updates to summary workplan chart | 2.40 | 683.00 | 1,639.20 |
| Tong, Chia-Hui | Senior Manager | 9/22/2023 | Project Management Office Transition | Continue finalizing draft of governance model for internal review | 0.60 | 683.00 | 409.80 |
| Ancona, Christopher | Senior | 9/22/2023 | Project Management Office Transition | Additional revisions to the FTX governance model and change control process slide deck | 1.70 | 415.00 | 705.50 |
| Ancona, Christopher | Senior | 9/22/2023 | Project Management Office Transition | Correspondence with tax workstreams regarding J. Chan (FTX) agenda | 0.50 | 415.00 | 207.50 |
| Ancona, Christopher | Senior | 9/22/2023 | Project Management Office Transition | Minor revisions to the May fee application | 0.90 | 415.00 | 373.50 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Ancona,Christopher | Senior | 9/22/2023 | Project Management Office Transition | Correspondence with tax workstreams regarding tax deliverable status | 0.40 | 415.00 | 166.00 |
| Ancona,Christopher | Senior | 9/22/2023 | Project Management Office Transition | Updates to the tax deliverable status tracker after correspondence with tax workstreams | 1.40 | 415.00 | 581.00 |
| MacLean,Corrie | Senior | 9/22/2023 | Non US Tax | Compile list and financial statements of foreign subsidiary entities for US workstream deadline | 1.40 | 415.00 | 581.00 |
| Ott,Daniel | Senior | 9/22/2023 | Payroll Tax | Deregistration of German entity from the statutory accident insurance, creation draft | 1.00 | 415.00 | 415.00 |
| Ott,Daniel | Senior | 9/22/2023 | Payroll Tax | Assistance Accounting/Statutory Reporting in regards of payroll payments | 2.30 | 415.00 | 954.50 |
| Hammon,David Lane | Manager | 9/22/2023 | Non US Tax | Status updates with FTX/engagement leadership regarding the compliance of the foreign entities | 0.60 | 551.00 | 330.60 |
| Hammon,David Lane | Manager | 9/22/2023 | Non US Tax | Updating of scope summary for the non-US direct tax workstream | 2.20 | 551.00 | 1,212.20 |
| Hammon,David Lane | Manager | 9/22/2023 | Non US Tax | Assignment of target due dates to each filing/deliverable in the non-US direct tax scope summary | 0.80 | 551.00 | 440.80 |
| Hall,Emily Melissa | Senior | 9/22/2023 | US State and Local Tax | Updated Oregon unitary workpaper to correctly reflect property factor calculation. | 0.40 | 415.00 | 166.00 |
| Hall,Emily Melissa | Senior | 9/22/2023 | US State and Local Tax | Updated apportionment data in OneSource for property factor based on fixed asset type and rent. | 2.00 | 415.00 | 830.00 |
| Hall,Emily Melissa | Senior | 9/22/2023 | US State and Local Tax | Prepared apportionment attachment for Oregon return. | 1.40 | 415.00 | 581.00 |
| Hall,Emily Melissa | Senior | 9/22/2023 | US State and Local Tax | Updated unitary statement to reflect proper main filer for New Jersey and Kentucky returns. | 0.30 | 415.00 | 124.50 |
| Choudary,Hira | Staff | 9/22/2023 | Project Management Office Transition | Made updates to the work plan summary chart for Mary and Kathy call | 2.90 | 236.00 | 684.40 |
| Zheng,Eva | Manager | 9/22/2023 | US State and Local Tax | Provided assistance to E. Molnar (EY) in fixing unitary state workbook issue for FTX entity. | 0.80 | 551.00 | 440.80 |
| Molnar,Evgeniya | Senior | 9/22/2023 | US State and Local Tax | Prepare unitary return for the state of Kansas | 3.30 | 415.00 | 1,369.50 |
| Di Stefano,Giulia | Senior | 9/22/2023 | Transfer Pricing | Continued analyzing Hong Kong transfer pricing requirements | 2.90 | 415.00 | 1,203.50 |
| Di Stefano,Giulia | Senior | 9/22/2023 | Transfer Pricing | Drafted a functional analysis of Hong Kong issues | 2.80 | 415.00 | 1,162.00 |
| Di Stefano,Giulia | Senior | 9/22/2023 | Transfer Pricing | Correspondence on Hong Kong Transfer Pricing requirements | 0.50 | 415.00 | 207.50 |
| Jimenez,Joseph Robert | Senior Manager | 9/22/2023 | US State and Local Tax | Review proposed audit workpaper findings provided by New York Agent. | 1.80 | 683.00 | 1,229.40 |
| Scott,James | Client Serving Contractor JS | 9/22/2023 | Non US Tax | Review non-US compliance relating to Switzerland, Gibraltar, Germany | 0.50 | 600.00 | 300.00 |
| Allen,Jenefier Michelle | Staff | 9/22/2023 | US Income Tax | OGM - Discussion with EP on reporting and available dashboards | 0.30 | 236.00 | 70.80 |
| Lowery,Kristie L | National Partner/Principal | 9/22/2023 | Payroll Tax | Review of Information Document Requests set one prepared by K. Wrenn; EY prior to being sent to K. Schulte; FTX for review. Due 9/29/2023. Slight modifications made as needed. | 1.60 | 1,040.00 | 1,664.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/22/2023 | Payroll Tax | Finalize equity analysis for one acquired company and make final updated for review | 0.80 | 415.00 | 332.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/22/2023 | Payroll Tax | Review of follow up questions and coordination of regarding Deck entities information document request for audit to Kathy Schulte (FTX). | 0.80 | 683.00 | 546.40 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/22/2023 | Payroll Tax | Internal review preparation of first half of the outlined information document request for employment tax audit prepared for K Lowery (EY) approval. | 1.40 | 683.00 | 956.20 |
| Musano,Matthew Albert | Senior Manager | 9/22/2023 | US State and Local Tax | Preparation of the NYC corporate franchise tax return | 2.70 | 683.00 | 1,844.10 |
| Musano,Matthew Albert | Senior Manager | 9/22/2023 | US State and Local Tax | Review of the NYC corporate franchise tax return | 2.10 | 683.00 | 1,434.30 |
| Zhuo,Melody | Staff | 9/22/2023 | Tax Advisory | Liquidation Planning Update | 3.00 | 236.00 | 708.00 |
| Agar,Oguzkaan | Staff | 9/22/2023 | Non US Tax | Regarding annual VAT-Return 2022: Preparation; Disc. V. Shabanaj | 2.20 | 236.00 | 519.20 |
| Gabison,Salome | Staff | 9/22/2023 | US State and Local Tax | Upload on the Tax software One Source FTX Super combined entities for Alaska | 2.60 | 236.00 | 613.60 |
| Gabison,Salome | Staff | 9/22/2023 | US State and Local Tax | Upload on the Tax Software One Source FTX Super combined entities for Arizona | 1.40 | 236.00 | 330.40 |
| Gabison,Salome | Staff | 9/22/2023 | US State and Local Tax | Upload on the Tax Software One Source FTX Super Combined entities for Colorado | 1.50 | 236.00 | 354.00 |
| Huang,Ricki | Senior | 9/22/2023 | IRS Audit Matters | Foreign entities info gathering | 3.50 | 415.00 | 1,452.50 |
| Mosdzin,Dennis | Senior Manager | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Team Call discussing open topics and review of information and postings. Discussing VAT and CIT update with EY tax S. Knuewer and V. Shabanaj | 2.00 | 683.00 | 1,366.00 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with Dennis, Yuan and Yuwan about the accruals account payable and receivable in financial statement 2022 | 0.50 | 236.00 | 118.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Support EY Tax team to clarify payment intercompany in fiscal 2021 | 1.20 | 236.00 | 283.20 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discussion with yuan about recording the account accrual under exchange rate effect in fiscal 2022 | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze the account movement between account trade payable intercompany and account liability of social security in fiscal 2022 | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare working paper in fiscal 2022 for accounts revenue from service no tax and accounts other revenue | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Prepare working paper in fiscal 2022 for accounts Wages, Social securities and other expenses | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze missing invoice of account PwC fees in fiscal 2022 | 0.80 | 236.00 | 188.80 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking bank account August 2023 Klarpay EUR | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking bank account September 2023 Klarpay EUR | 1.30 | 236.00 | 306.80 |
| Krug,Judith | Senior Manager | 9/22/2023 | Payroll Tax | Deregistration of German entity from the statutory accident insurance, check proceeding | 0.40 | 683.00 | 273.20 |
| Hernandez,Nancy I. | Senior Manager | 9/22/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of latest updates and follow up with accounting teams in Gibraltar, Germany, Switzerland, Ireland, and Australia | 1.00 | 683.00 | 683.00 |
| Neziroski,David | Associate | 9/22/2023 | Fee/Employment Applications | Meeting to discuss the processing of the Interim fee application EY Attendees: C. Ancona, D. Neziroski, H. Choudary, C. Tong | 0.60 | 365.00 | 219.00 |
| Hall,Emily Melissa | Senior | 9/23/2023 | US State and Local Tax | Updated and reprinted separate company returns for FTX entity per W. Bieganski's comments. | 0.20 | 415.00 | 83.00 |
| Hall,Emily Melissa | Senior | 9/23/2023 | US State and Local Tax | Finalized unitary workpapers for FTX entities for return preparation. | 1.40 | 415.00 | 581.00 |
| Hall,Emily Melissa | Senior | 9/24/2023 | US State and Local Tax | Call to walk through the process of reporting apportionment per FTX entity in OneSource tax software. EY Attendees: E. Hall, R. Eikenes | 0.20 | 415.00 | 83.00 |
| Eikenes,Ryan | Staff | 9/24/2023 | US State and Local Tax | Call to walk through the process of reporting apportionment per FTX entity in OneSource tax software. EY Attendees: E. Hall, R. Eikenes | 0.20 | 236.00 | 47.20 |
| Zheng,Eva | Manager | 9/24/2023 | US State and Local Tax | Research on tax matter for unitary states for FTX entities | 1.90 | 551.00 | 1,046.90 |
| Zheng,Eva | Manager | 9/24/2023 | US State and Local Tax | Research on elimination tax matter for FTX unitary state filings and responded to team member's question about the tax matter | 2.30 | 551.00 | 1,267.30 |
| Eikenes,Ryan | Staff | 9/24/2023 | US State and Local Tax | Began qualifying state returns for unitary workbooks on OIT | 2.10 | 236.00 | 495.60 |
| Gabison,Salome | Staff | 9/24/2023 | US State and Local Tax | Upload apportionment on the Tax Software One Source FTX Super combined entities for Colorado | 2.60 | 236.00 | 613.60 |
| Gabison,Salome | Staff | 9/24/2023 | US State and Local Tax | Upload on the Tax Software One Source FTX Super Combined entities for Idaho | 2.30 | 236.00 | 542.80 |
| Gabison,Salome | Staff | 9/24/2023 | US State and Local Tax | Upload on the Tax Software One Source FTX Super Combined entities for Kansas | 2.60 | 236.00 | 613.60 |
| Bost,Anne | Managing Director | 9/25/2023 | Transfer Pricing | Meeting to discuss upcoming Transfer Pricing deliverables EY Attendees: A. Bost, G. Stefano | 0.50 | 814.00 | 407.00 |
| Di Stefano,Giulia | Senior | 9/25/2023 | Transfer Pricing | Meeting to discuss upcoming Transfer Pricing deliverables EY Attendees: A. Bost, G. Stefano | 0.50 | 415.00 | 207.50 |
| Zhuo,Melody | Staff | 9/25/2023 | US International Tax | Meeting to discuss liquidation planning for client. EY Attendees: D. Bailey, L. Lovelace, R. Yang, M. Zhuo, Y. Nakayama | 0.20 | 236.00 | 47.20 |
| Bailey,Doug | Partner/Principal | 9/25/2023 | US International Tax | Meeting to discuss liquidation planning for client. EY Attendees: D. Bailey, L. Lovelace, R. Yang, M. Zhuo, Y. Nakayama | 0.20 | 866.00 | 173.20 |
| Lovelace,Lauren | Partner/Principal | 9/25/2023 | US International Tax | Meeting to discuss liquidation planning for client. EY Attendees: D. Bailey, L. Lovelace, R. Yang, M. Zhuo, Y. Nakayama | 0.20 | 866.00 | 173.20 |
| Yang,Rachel Sim | Senior Manager | 9/25/2023 | US International Tax | Meeting to discuss liquidation planning for client. EY Attendees: D. Bailey, L. Lovelace, R. Yang, M. Zhuo, Y. Nakayama | 0.20 | 683.00 | 136.60 |
| MacLean,Corrie | Senior | 9/25/2023 | Non US Tax | Meeting to discuss Austria payroll findings. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Soderman, R. Karner | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/25/2023 | Non US Tax | Meeting to discuss Austria payroll findings. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Soderman, R. Karner | 0.30 | 551.00 | 165.30 |
| Scott,James | Client Serving Contractor JS | 9/25/2023 | Non US Tax | Meeting to discuss Austria payroll findings. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Soderman, R. Karner | 0.30 | 600.00 | 180.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Soderman,Kathy | Managing Director | 9/25/2023 | Payroll Tax | Meeting to discuss Austria payroll findings. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Soderman, R. Karner | 0.30 | 814.00 | 244.20 |
| Karner,Regina | Partner/Principal | 9/25/2023 | Payroll Tax | Meeting to discuss Austria payroll findings. EY Attendees: C. MacLean, D. Hammon, J. Scott, K. Soderman, R. Karner | 0.30 | 866.00 | 259.80 |
| MacLean,Corrie | Senior | 9/25/2023 | Non US Tax | Meeting to discuss Tricor contracting for Hong Kong and Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: J. Kapoor (S&C) | 0.20 | 415.00 | 83.00 |
| Hammon,David Lane | Manager | 9/25/2023 | Non US Tax | Meeting to discuss Tricor contracting for Hong Kong and Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: J. Kapoor (S&C) | 0.20 | 551.00 | 110.20 |
| Scott,James | Client Serving Contractor JS | 9/25/2023 | Non US Tax | Meeting to discuss Tricor contracting for Hong Kong and Singapore. EY Attendees: C. MacLean, D. Hammon, J. Scott Other Attendees: J. Kapoor (S&C) | 0.20 | 600.00 | 120.00 |
| Mistler,Brian M | Manager | 9/25/2023 | US Income Tax | Meeting to discuss GL details for foreign subsidiaries. EY Attendees: B. Mistler, C. MacLean, D. Hammon | 0.30 | 551.00 | 165.30 |
| MacLean,Corrie | Senior | 9/25/2023 | Non US Tax | Meeting to discuss GL details for foreign subsidiaries. EY Attendees: B. Mistler, C. MacLean, D. Hammon | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/25/2023 | Non US Tax | Meeting to discuss GL details for foreign subsidiaries. EY Attendees: B. Mistler, C. MacLean, D. Hammon | 0.30 | 551.00 | 165.30 |
| Hall,Emily Melissa | Senior | 9/25/2023 | US State and Local Tax | Call to walk through tax return and OneSource questions for combined return. EY Attendees: E. Hall, E. Molnar | 0.60 | 415.00 | 249.00 |
| Molnar,Evgeniya | Senior | 9/25/2023 | US State and Local Tax | Call to walk through tax return and OneSource questions for combined return. EY Attendees: E. Hall, E. Molnar | 0.60 | 415.00 | 249.00 |
| Mistler,Brian M | Manager | 9/25/2023 | IRS Audit Matters | Federal tax team bi-weekly meeting to discuss deadlines and issues. Participants: T. Shea, J. Scott, B. Mistler | 0.50 | 551.00 | 275.50 |
| Shea JR,Thomas M | Partner/Principal | 9/25/2023 | US Income Tax | Federal tax team bi-weekly meeting to discuss deadlines and issues. Participants: T. Shea, J. Scott, B. Mistler | 0.50 | 866.00 | 433.00 |
| Scott,James | Client Serving Contractor JS | 9/25/2023 | US Income Tax | Federal tax team bi-weekly meeting to discuss deadlines and issues. Participants: T. Shea, J. Scott, B. Mistler | 0.50 | 600.00 | 300.00 |
| Tyllirou,Christiana | Manager | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Draft email to Juerg Bavaud for compliance status and transition for FTX Crypto and FTX EMEA bookkeeping and financial reporting for 2023 and communication internal | 0.50 | 551.00 | 275.50 |
| Huang,Yuan | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Thinh and Vlora: discussing about the VAT for 2022 | 0.20 | 236.00 | 47.20 |
| Carver,Cody R. | Senior | 9/25/2023 | Payroll Tax | Verified customer/vendor requests were accurate and consent for tax technical delivery was confirmed. | 1.40 | 415.00 | 581.00 |
| Bost,Anne | Managing Director | 9/25/2023 | Transfer Pricing | Consider transfer pricing compliance issues regarding FTX Hong Kong | 1.60 | 814.00 | 1,302.40 |
| Healy,John | Senior Manager | 9/25/2023 | IRS Audit Matters | Working session with T. Shea and J. Healy (EY) to review and discuss 502 motion draft | 2.20 | 683.00 | 1,502.60 |
| Healy,John | Senior Manager | 9/25/2023 | IRS Audit Matters | Draft FP-2 and CBA-3 IDR responses | 1.50 | 683.00 | 1,024.50 |
| Healy,John | Senior Manager | 9/25/2023 | US Income Tax | Call with T. Shea and J Healy (EY) to discuss 502 motion | 0.50 | 683.00 | 341.50 |
| Healy,John | Senior Manager | 9/25/2023 | US Income Tax | Written internal correspondence with state team re: New York sales & use tax audit | 0.30 | 683.00 | 204.90 |
| Flagg,Nancy A. | Managing Director | 9/25/2023 | US State and Local Tax | Send recommended next steps for New York sales and use tax audit claim resolution to EY tax team | 0.40 | 814.00 | 325.60 |
| Flagg,Nancy A. | Managing Director | 9/25/2023 | US State and Local Tax | Inquiry to EY sales and use tax team to inquire if ongoing sales and use tax reporting is required for the Ledger Holdings entity recently audited | 0.20 | 814.00 | 162.80 |
| Shea JR,Thomas M | Partner/Principal | 9/25/2023 | US Income Tax | Working session with T. Shea and J. Healy (EY) to review and discuss 502 motion draft | 2.20 | 866.00 | 1,905.20 |
| Shea JR,Thomas M | Partner/Principal | 9/25/2023 | US Income Tax | Call with T. Shea and J Healy (EY) to discuss 502 motion | 0.50 | 866.00 | 433.00 |
| Shea JR,Thomas M | Partner/Principal | 9/25/2023 | US Income Tax | Call with C. Ancona to discuss agenda and materials for Business As Usual ("BAU")/Tax support model going forward discussion (Thurs 9/29) | 0.50 | 866.00 | 433.00 |
| Shea JR,Thomas M | Partner/Principal | 9/25/2023 | US Income Tax | Initial agenda and determination of materials for Business As Usual ("BAU")/Tax support model going forward discussion (Thurs 9/29) | 1.90 | 866.00 | 1,645.40 |
| Shea JR,Thomas M | Partner/Principal | 9/25/2023 | US Income Tax | Written internal correspondence with state team re: New York sales & use tax audit | 0.30 | 866.00 | 259.80 |

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|--------------------------|----------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| McComber, Donna | National Partner/Principal | 9/25/2023 | Transfer Pricing | Work on Hong Kong documentation review | 0.80 | 1,040.00 | 832.00 |
| Short, Victoria | Manager | 9/25/2023 | Payroll Tax | Follow up on state closures for SUI accounts and update IDR Excel for audit | 1.30 | 551.00 | 716.30 |
| Shabanaj, Vlora | Manager | 9/25/2023 | Non US Tax | Regarding financial statements FY 21: Support / Consultation & Coordination with EY DE ACR team regarding input / output VAT accounts | 0.20 | 551.00 | 110.20 |
| Shabanaj, Vlora | Manager | 9/25/2023 | Non US Tax | Preliminary review adjusted overview (data base) related to the annual VAT return 2022. | 2.70 | 551.00 | 1,487.70 |
| Bailey, Doug | Partner/Principal | 9/25/2023 | Tax Advisory | Analysis of various tax issues for various FTX entities | 2.20 | 866.00 | 1,905.20 |
| Katelas, Andreas | Manager | 9/25/2023 | Tax Advisory | Collated information for IDR responses | 1.20 | 551.00 | 661.20 |
| Cassandra Gonzalez-Canal | Senior | 9/25/2023 | Transfer Pricing | Drafted introduction of first internal memo for tax matters | 1.30 | 415.00 | 539.50 |
| Cassandra Gonzalez-Canal | Senior | 9/25/2023 | Transfer Pricing | Drafted second part of first internal memo for tax matters | 2.40 | 415.00 | 996.00 |
| Cassandra Gonzalez-Canal | Senior | 9/25/2023 | Transfer Pricing | Drafted third part of first internal memo for tax matters | 2.70 | 415.00 | 1,120.50 |
| Cassandra Gonzalez-Canal | Senior | 9/25/2023 | Transfer Pricing | Conducted internet Research for first internal memo for tax matters | 1.00 | 415.00 | 415.00 |
| Mistler, Brian M | Manager | 9/25/2023 | IRS Audit Matters | Research for FP-2 IDRs | 1.30 | 551.00 | 716.30 |
| Mistler, Brian M | Manager | 9/25/2023 | IRS Audit Matters | Drafted response to CBA-2 IDRs | 1.50 | 551.00 | 826.50 |
| Mistler, Brian M | Manager | 9/25/2023 | IRS Audit Matters | Drafted response to CBA-3 IDRs | 2.10 | 551.00 | 1,157.10 |
| Mistler, Brian M | Manager | 9/25/2023 | IRS Audit Matters | Correspondence with R. Huang (EY) to discuss IDR open items | 0.60 | 551.00 | 330.60 |
| Figueroa, Carolina S | Senior | 9/25/2023 | Transfer Pricing | Allocation of expenses analysis, other agreements | 3.50 | 415.00 | 1,452.50 |
| Ancona, Christopher | Senior | 9/25/2023 | Project Management Office Transition | Revisions to the FTX Summary workplan for additional scope changes | 2.40 | 415.00 | 996.00 |
| Ancona, Christopher | Senior | 9/25/2023 | Project Management Office Transition | Updating budget to actual run rate metrics for reporting to FTX | 2.50 | 415.00 | 1,037.50 |
| Ancona, Christopher | Senior | 9/25/2023 | Project Management Office Transition | Additions to the fix mater repository for FTX deliverables and status tracking | 1.30 | 415.00 | 539.50 |
| Ancona, Christopher | Senior | 9/25/2023 | Project Management Office Transition | Creating the agenda for call with J. Chan (FTX) | 0.70 | 415.00 | 290.50 |
| Ancona, Christopher | Senior | 9/25/2023 | Project Management Office Transition | Revisions to the FTX governance and change control model slide dec for reporting to M. Cilia (FTX) and K. Schiltea (FTX) | 2.10 | 415.00 | 871.50 |
| Ott, Daniel | Senior | 9/25/2023 | Payroll Tax | Assistance VAT team regarding employee information for VAT matters | 0.60 | 415.00 | 249.00 |
| Hammon, David Lane | Manager | 9/25/2023 | Non US Tax | Correspondences regarding options for finalizing the FY21 financials for Germany as well as the annual CIT/VAT returns for the same year | 0.80 | 551.00 | 440.80 |
| Hammon, David Lane | Manager | 9/25/2023 | Non US Tax | Correspondences regarding the FY23 management accounts for Gibraltar | 0.20 | 551.00 | 110.20 |
| Hammon, David Lane | Manager | 9/25/2023 | Non US Tax | Review of tax implications regarding liquidations of entities in Gibraltar and Japan | 0.50 | 551.00 | 275.50 |
| Hammon, David Lane | Manager | 9/25/2023 | Non US Tax | Coordination of signatures for the Gibraltar (Zubr) FY21/FY22 CIT returns and balance sheets | 0.20 | 551.00 | 110.20 |
| Hammon, David Lane | Manager | 9/25/2023 | Non US Tax | Correspondences regarding tax/statutory reporting due diligence for foreign entities (status of India historical data request, bank details/liquidation update on Japan entity) | 0.40 | 551.00 | 220.40 |
| Hall, Emily Melissa | Senior | 9/25/2023 | US State and Local Tax | Updated unitary workpapers to include super-combined eliminations and updated federal taxable income. | 2.60 | 415.00 | 1,079.00 |
| Hall, Emily Melissa | Senior | 9/25/2023 | US State and Local Tax | Reviewed outstanding returns awaiting final EY internal reviews and provided summary to W. Bieganski. | 0.60 | 415.00 | 249.00 |
| Hall, Emily Melissa | Senior | 9/25/2023 | US State and Local Tax | Updated Louisiana return for FTX entity per W. Bieganski's comments. | 0.40 | 415.00 | 166.00 |
| Hall, Emily Melissa | Senior | 9/25/2023 | US State and Local Tax | Provided answers to R. Eikenes regarding super-combined return preparation. | 0.40 | 415.00 | 166.00 |
| Zheng, Eva | Manager | 9/25/2023 | US State and Local Tax | Investigate federal TI variance and research on how to fix OneSource issue on presenting adjustment amounts. | 2.40 | 551.00 | 1,322.40 |
| Zheng, Eva | Manager | 9/25/2023 | US State and Local Tax | Review and revise CA workbook | 1.20 | 551.00 | 661.20 |
| Zheng, Eva | Manager | 9/25/2023 | US State and Local Tax | Review and revise CT workbook | 1.10 | 551.00 | 606.10 |
| Molnar, Evgeniya | Senior | 9/25/2023 | US State and Local Tax | Review unitary returns for FTX entities for the states of Alaska, Arizona, Idaho, Colorado | 3.70 | 415.00 | 1,535.50 |
| Di Stefano, Giulia | Senior | 9/25/2023 | Transfer Pricing | Analyzed specific issues pertaining to specific group entities | 3.90 | 415.00 | 1,618.50 |
| Di Stefano, Giulia | Senior | 9/25/2023 | Transfer Pricing | Continued Analyzing specific issues pertaining to specific group entities | 3.50 | 415.00 | 1,452.50 |
| Jimenez, Joseph Robert | Senior Manager | 9/25/2023 | US State and Local Tax | Conference call with New York State sales tax auditor regarding items listed in the provided exceptions list. | 1.50 | 683.00 | 1,024.50 |

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|-------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Fitzgerald,Kaitlin Rose | Senior | 9/25/2023 | Payroll Tax | Update equity analysis for an acquired company based on further information provided from the company | 1.90 | 415.00 | 788.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/25/2023 | Payroll Tax | Review of requested W2 and 1099 reporting processed for a specific employee as requested by federal team. | 0.70 | 683.00 | 478.10 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/25/2023 | Payroll Tax | Preparation of the equity activity attachments for information document request preparation for Alameda Research against payroll records. | 2.70 | 683.00 | 1,844.10 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/25/2023 | Payroll Tax | Preparation of the equity activity attachments for information document request preparation for Blockfolio against payroll records. | 2.80 | 683.00 | 1,912.40 |
| Camargos,Lorraine Silva | Senior | 9/25/2023 | Payroll Tax | Payroll September 2023 - Calculation, reports & posting files | 2.20 | 415.00 | 913.00 |
| Osmers,Maren | Partner/Principal | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Feedback on the going concern topic for FTX Trading GmbH and wording in the compilation report 2021 including guidance for the next steps. | 0.50 | 866.00 | 433.00 |
| Zhuo,Melody | Staff | 9/25/2023 | US International Tax | Liquidation Planning Update Continue | 3.80 | 236.00 | 896.80 |
| Zhuo,Melody | Staff | 9/25/2023 | US International Tax | Liquidation Planning Communication | 0.50 | 236.00 | 118.00 |
| Agar,Oguzkaan | Staff | 9/25/2023 | Non US Tax | Regarding annual VAT-Return 2022: Preparation; Disc. V. Shabanaj | 1.30 | 236.00 | 306.80 |
| Hall,Olivia | Staff | 9/25/2023 | Transfer Pricing | Internal update and status of files | 0.50 | 236.00 | 118.00 |
| Billings,Phoebe | Manager | 9/25/2023 | Transfer Pricing | Reading royalty agreements for royalty benchmarking | 1.00 | 551.00 | 551.00 |
| Eikenes,Ryan | Staff | 9/25/2023 | US State and Local Tax | Checked apportionment at the separate company level and adjusted to the top con level for unitary books | 2.30 | 236.00 | 542.80 |
| Eikenes,Ryan | Staff | 9/25/2023 | US State and Local Tax | Printed unitary returns and added attachment payment vouchers | 0.70 | 236.00 | 165.20 |
| Eikenes,Ryan | Staff | 9/25/2023 | US State and Local Tax | Cleared diagnostics that came up after adjusting apportionment and modification at the sub level | 3.30 | 236.00 | 778.80 |
| Eikenes,Ryan | Staff | 9/25/2023 | US State and Local Tax | Amend 1st round comments for apportionment percentage, income and FTI at the top con level by altering apportionment at the sub level | 3.90 | 236.00 | 920.40 |
| Huang,Ricki | Senior | 9/25/2023 | US Income Tax | Extract 12/31 returns signature pages and attach back to the tax software after signed for return completeness | 2.00 | 415.00 | 830.00 |
| Bouza,Victor | Manager | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Emails - FTX - Dec 22 and Jan 23 MOR due | 0.40 | 551.00 | 220.40 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Yuan and Vlora from EY VAT team to analyze the account VAT book keeping in fiscal 2022 | 0.20 | 236.00 | 47.20 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Export account VAT in fiscal 2022 for EY VAT team | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze the separation 5% flat fee rate and VAT rate of PwC invoices in fiscal 2022 | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze the separation 5% flat fee rate and VAT rate of PwC invoices in fiscal 2021 | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Support EY VAT team to search for the missing invoices in Date ERP account 1400, 1401, 1406, 1407, 1434 | 0.80 | 236.00 | 188.80 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze SEK invoice (invoice Nr.422) to considerate booking cost of year 2021 in fiscal 2022 | 0.40 | 236.00 | 94.40 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reclassify credit account SEK mBB in fiscal 2022 in Date ERP | 0.40 | 236.00 | 94.40 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking cost of PwC fee and 5 % Flat rate fee of invoice from 05. October 2022 in fiscal 2022 in Date ERP | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking cost of PwC fee and 5 % Flat rate fee of invoice from 18. October 2022 in fiscal 2022 in Date ERP | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyzing the missing booking of VAT accounting in fiscal 2021 of invoice PwC for the Credit refund | 0.40 | 236.00 | 94.40 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Cancel double booking of invoices PwC in fiscal 2022 in Date ERP | 0.20 | 236.00 | 47.20 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Export new account sheet of VAT account for financial statement 2022 for EY VAT team | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze the reduction cost fiscal 2021 because of the unclear booking description | 0.80 | 236.00 | 188.80 |
| Krug,Judith | Senior Manager | 9/25/2023 | Payroll Tax | Assistance regarding payroll accounting matters, questions regarding salary payout | 0.40 | 683.00 | 273.20 |
| Krug,Judith | Senior Manager | 9/25/2023 | Payroll Tax | Assistance VAT team regarding employee information for VAT matters | 0.30 | 683.00 | 204.90 |
| Krug,Judith | Senior Manager | 9/25/2023 | Payroll Tax | Deregistration of German entity from statutory accident insurance, client correspondence | 0.40 | 683.00 | 273.20 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|----------------------------|-----------------|---|--|------|-------------|-----------------------|
| Kawahara,Riku | Staff | 9/25/2023 | Transfer Pricing | Conducting preliminary review of intercompany service agreement in relation to Japan TP Local File Support for FTX Japanese entities | 1.00 | 236.00 | 236.00 |
| Jimenez,Joseph Robert | Senior Manager | 9/25/2023 | US State and Local Tax | E-mail correspondences with M. Cilia (FTX) regarding 9/25 conference call with auditors. | 0.30 | 683.00 | 204.90 |
| Hernandez,Nancy I. | Senior Manager | 9/25/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of open items along with EY local teams on the monthly accounting reports for Germany and Switzerland to ensure monthly requirements are met | 1.00 | 683.00 | 683.00 |
| Neziroski,David | Associate | 9/25/2023 | Fee/Employment Applications | Prepare updates to the April FTX monthly statement | 2.90 | 365.00 | 1,058.50 |
| Neziroski,David | Associate | 9/25/2023 | Fee/Employment Applications | Correspondence with team regarding the April monthly statement | 0.30 | 365.00 | 109.50 |
| Short,Victoria | Manager | 9/26/2023 | Payroll Tax | Internal meeting on equity documentation requests for employment tax/documentation review EY Attendees: K. Wrenn, K. Fitzgerald, R. Walker, V. Short | 0.80 | 551.00 | 440.80 |
| Fitzgerald,Kaitlin Rose | Senior | 9/26/2023 | Payroll Tax | Internal meeting on equity documentation requests for employment tax/documentation review EY Attendees: K. Wrenn, K. Fitzgerald, R. Walker, V. Short | 0.80 | 415.00 | 332.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/26/2023 | Payroll Tax | Internal meeting on equity documentation requests for employment tax/documentation review EY Attendees: K. Wrenn, K. Fitzgerald, R. Walker, V. Short | 0.80 | 683.00 | 546.40 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/26/2023 | Payroll Tax | Internal meeting on equity documentation requests for employment tax/documentation review EY Attendees: K. Wrenn, K. Fitzgerald, R. Walker, V. Short | 0.80 | 866.00 | 692.80 |
| Bost,Anne | Managing Director | 9/26/2023 | Transfer Pricing | Meeting to discuss Hong Kong Local File EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.80 | 814.00 | 651.20 |
| McComber,Donna | National Partner/Principal | 9/26/2023 | Transfer Pricing | Meeting to discuss Hong Kong Local File EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.80 | 1,040.00 | 832.00 |
| Katsnelson,David | Senior Manager | 9/26/2023 | Transfer Pricing | Meeting to discuss Hong Kong Local File EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.80 | 683.00 | 546.40 |
| Di Stefano,Giulia | Senior | 9/26/2023 | Transfer Pricing | Meeting to discuss Hong Kong Local File EY Attendees: A. Bost, D. Katsnelson, D. McComber, G. Stefano, P. Billings | 0.80 | 415.00 | 332.00 |
| Billings,Phoebe | Manager | 9/26/2023 | Transfer Pricing | Internal call to discuss the Hong Kong Transfer pricing documentation report and if the entity meets the local threshold limits | 0.80 | 551.00 | 440.80 |
| Short,Victoria | Manager | 9/26/2023 | Payroll Tax | Client meeting on employment tax documentation for information request and excel file review pertaining to information request due this week EY Attendees: K. Wrenn, V. Short Other Attendees: L. Francis (A and M), K. Kearney (A and M), S. Kotarba (A and M), K. Schultea (FTX) | 0.50 | 551.00 | 275.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/26/2023 | Payroll Tax | Client meeting on employment tax documentation for information request and excel file review pertaining to information request due this week EY Attendees: K. Wrenn, V. Short Other Attendees: L. Francis (A and M), K. Kearney (A and M), S. Kotarba (A and M), K. Schultea (FTX) | 0.50 | 683.00 | 341.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/26/2023 | Payroll Tax | Meeting to discuss outstanding questions on pre-acquisition equity analysis EY Attendees: K. Wrenn, K. Fitzgerald, R. Walker Other Attendees: Josh Markau (Ledger), Kathryn Schultea (FTX) | 0.40 | 415.00 | 166.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/26/2023 | Payroll Tax | Meeting to discuss outstanding questions on pre-acquisition equity analysis EY Attendees: K. Wrenn, K. Fitzgerald, R. Walker Other Attendees: Josh Markau (Ledger), Kathryn Schultea (FTX) | 0.40 | 683.00 | 273.20 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/26/2023 | Payroll Tax | Meeting to discuss outstanding questions on pre-acquisition equity analysis EY Attendees: K. Wrenn, K. Fitzgerald, R. Walker Other Attendees: Josh Markau (Ledger), Kathryn Schultea (FTX) | 0.40 | 866.00 | 346.40 |
| Fitzgerald,Kaitlin Rose | Senior | 9/26/2023 | Payroll Tax | Internal meeting to discuss equity analysis for pre-acquisition plans and prepare for call with client with outstanding questions EY Attendees: K. Fitzgerald, R. Walker | 0.20 | 415.00 | 83.00 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/26/2023 | Payroll Tax | Internal meeting to discuss equity analysis for pre-acquisition plans and prepare for call with client with outstanding questions EY Attendees: K. Fitzgerald, R. Walker | 0.20 | 866.00 | 173.20 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|------------------------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| Short,Victoria | Manager | 9/26/2023 | Payroll Tax | Weekly touchpoint with client on employment tax account status EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: D. Ornelas (FTX), K. Schultea (FTX) | 0.40 | 551.00 | 220.40 |
| Lowery,Kristie L | National Partner/Principal | 9/26/2023 | Payroll Tax | Weekly touchpoint with client on employment tax account status EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: D. Ornelas (FTX) | 0.40 | 1,040.00 | 416.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/26/2023 | Payroll Tax | Weekly touchpoint with client on employment tax account status EY Attendees: K. Wrenn, K. Lowery, V. Short Other Attendees: D. Ornelas (FTX), K. Schultea (FTX) | 0.40 | 683.00 | 273.20 |
| Shea JR,Thomas M | Partner/Principal | 9/26/2023 | US Income Tax | Meeting to discuss open items in preparation of meeting on SOW2 deliverable status with M. Cilia (FTX) and K. Schultea (FTX). EY Attendees: C. Ancona, J. Scott, T. Shea, B. Mistler | 1.00 | 866.00 | 866.00 |
| Mistler,Brian M | Manager | 9/26/2023 | US Income Tax | Meeting to discuss open items in preparation of meeting on SOW2 deliverable status with M. Cilia (FTX) and K. Schultea (FTX). EY Attendees: C. Ancona, J. Scott, T. Shea, B. Mistler | 1.00 | 551.00 | 551.00 |
| Ancona,Christopher | Senior | 9/26/2023 | Project Management Office Transition | Meeting to discuss open items in preparation of meeting on SOW2 deliverable status with M. Cilia (FTX) and K. Schultea (FTX). EY Attendees: C. Ancona, J. Scott, T. Shea, B. Mistler | 1.00 | 415.00 | 415.00 |
| Scott,James | Client Serving Contractor JS | 9/26/2023 | US Income Tax | Meeting to discuss open items in preparation of meeting on SOW2 deliverable status with M. Cilia (FTX) and K. Schultea (FTX). EY Attendees: C. Ancona, J. Scott, T. Shea, B. Mistler | 1.00 | 600.00 | 600.00 |
| Flagg,Nancy A. | Managing Director | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 814.00 | 407.00 |
| Hall,Emily Melissa | Senior | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 415.00 | 207.50 |
| Zheng,Eva | Manager | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 551.00 | 275.50 |
| Scott,James | Client Serving Contractor JS | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 600.00 | 300.00 |
| Musano,Matthew Albert | Senior Manager | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 683.00 | 341.50 |
| Bieganski,Walter | Client Serving Contractor WB | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 200.00 | 100.00 |
| Sun,Yuchen | Senior | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 415.00 | 207.50 |
| Jimenez,Joseph Robert | Senior Manager | 9/26/2023 | US State and Local Tax | State and local tax field of play call to discuss workstream updates with team. EY Attendees: E. Hall, E. Zheng, J. Scott, J. Jimenez, M. Musano, N. Flagg, W. Bieganski, Y. Sun | 0.50 | 683.00 | 341.50 |
| MacLean,Corrie | Senior | 9/26/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon | 0.50 | 415.00 | 207.50 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon | 0.50 | 551.00 | 275.50 |

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|-------------------------|-------------------|-----------------|---|---|------|-------------|-----------------------|
| Asim,Malik Umer | Senior | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Asim, N. Hernandez | 0.30 | 415.00 | 124.50 |
| Borts,Michael | Managing Director | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with EY and A&M on top FTX issues Attendees: David L. Hammon (EY) van den Belt, Mark (A&M) Johnston, David (A&M), Corrie MacLean, James Scott, (EY), Nancy I Hernandez (EY) Dalgleish, Elizabeth (A&M), Nikita Asutosh Srivastava (EY) | 0.50 | 814.00 | 407.00 |
| MacLean,Corrie | Senior | 9/26/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Asim, N. Hernandez | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Asim, N. Hernandez | 0.30 | 551.00 | 165.30 |
| Hernandez,Nancy I. | Senior Manager | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Asim, N. Hernandez | 0.30 | 683.00 | 204.90 |
| John Mathew,Abel | Senior | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: EY Attendees: A. Mathew, C. MacLean, D. Hammon, M. Asim, N. Hernandez | 0.30 | 415.00 | 124.50 |
| Glatstein,Arielle | Senior | 9/26/2023 | US International Tax | Meeting to discuss FTX Pillar 2 planning. EY Attendees: A. Glatstein, D. Ortiz, L. Lovelace, M. Zhuo, P. Nunez, J. Owsley | 0.50 | 415.00 | 207.50 |
| Zhuo,Melody | Staff | 9/26/2023 | US International Tax | Meeting to discuss FTX Pillar 2 planning. EY Attendees: A. Glatstein, D. Ortiz, L. Lovelace, M. Zhuo, P. Nunez, J. Owsley | 0.50 | 236.00 | 118.00 |
| Nunez,Paloma | Senior Manager | 9/26/2023 | Tax Advisory | Meeting to discuss FTX Pillar 2 planning. EY Attendees: A. Glatstein, D. Ortiz, L. Lovelace, M. Zhuo, P. Nunez, J. Owsley | 0.50 | 683.00 | 341.50 |
| Lovelace,Lauren | Partner/Principal | 9/26/2023 | US International Tax | Meeting to discuss FTX Pillar 2 planning. EY Attendees: A. Glatstein, D. Ortiz, L. Lovelace, M. Zhuo, P. Nunez, J. Owsley | 0.50 | 866.00 | 433.00 |
| Ortiz,Daniella | Staff | 9/26/2023 | US International Tax | Meeting to discuss FTX Pillar 2 planning. EY Attendees: A. Glatstein, D. Ortiz, L. Lovelace, M. Zhuo, P. Nunez, J. Owsley | 0.50 | 236.00 | 118.00 |
| Owsley,John Christopher | Senior Manager | 9/26/2023 | US International Tax | Meeting to discuss FTX Pillar 2 planning. EY Attendees: A. Glatstein, D. Ortiz, L. Lovelace, M. Zhuo, P. Nunez, J. Owsley | 0.50 | 683.00 | 341.50 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, D. Mosdzin, V. Bouza, M. Borts, D. Hammon, J. Leston Other Attendees: R. Hoskins (RLKS), Mary C (RLKS), J. Bavaud (FTX) | 1.00 | 551.00 | 551.00 |
| Mosdzin,Dennis | Senior Manager | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza, D. Hammon, J. Leston Other Attendees: mcilia@rlks.net rhoskins@rlks.net; juerg@ftx.com | 1.00 | 683.00 | 683.00 |
| Borts,Michael | Managing Director | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza, D. Hammon, J. Leston Other Attendees: mcilia@rlks.net rhoskins@rlks.net; juerg@ftx.com | 1.00 | 814.00 | 814.00 |
| Bouza,Victor | Manager | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza, D. Hammon, J. Leston Other Attendees: mcilia@rlks.net rhoskins@rlks.net; juerg@ftx.com | 1.00 | 551.00 | 551.00 |
| Hernandez,Nancy I. | Senior Manager | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza, D. Hammon, J. Leston Other Attendees: mcilia@rlks.net rhoskins@rlks.net; juerg@ftx.com | 1.00 | 683.00 | 683.00 |
| Leston,Juan | Partner/Principal | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading - Germany and Switzerland - Compliance update EY Attendees: N. Hernandez, M. Borts, D. Mosdzin, V. Bouza, D. Hammon, J. Leston Other Attendees: mcilia@rlks.net rhoskins@rlks.net; juerg@ftx.com | 1.00 | 866.00 | 866.00 |
| Katelas,Andreas | Manager | 9/26/2023 | Tax Advisory | Internal meeting to discuss IDR responses EY Attendees: A. Katelas, L. Jayanthi, L. Lovelace, R. Yang | 0.50 | 551.00 | 275.50 |
| Jayanthi,Lakshmi | Senior Manager | 9/26/2023 | US International Tax | Internal meeting to discuss IDR responses EY Attendees: A. Katelas, L. Jayanthi, L. Lovelace, R. Yang | 0.50 | 683.00 | 341.50 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|----------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Lovelace, Lauren | Partner/Principal | 9/26/2023 | US International Tax | Internal meeting to discuss IDR responses EY Attendees: A. Katelas, L. Jayanthi, L. Lovelace, R. Yang | 0.50 | 866.00 | 433.00 |
| Yang, Rachel Sim | Senior Manager | 9/26/2023 | US International Tax | Internal meeting to discuss IDR responses EY Attendees: A. Katelas, L. Jayanthi, L. Lovelace, R. Yang | 0.50 | 683.00 | 341.50 |
| Mistler, Brian M | Manager | 9/26/2023 | US Income Tax | Meeting to discuss individual tax reporting obligations. Participants: K. Wrenn, J. Scott, B. Mistler | 0.50 | 551.00 | 275.50 |
| Wrenn, Kaitlin Doyle | Senior Manager | 9/26/2023 | Payroll Tax | Meeting to discuss individual tax reporting obligations. Participants: K. Wrenn, J. Scott, B. Mistler | 0.50 | 683.00 | 341.50 |
| Scott, James | Client Serving Contractor JS | 9/26/2023 | US Income Tax | Meeting to discuss individual tax reporting obligations. Participants: K. Wrenn, J. Scott, B. Mistler | 0.50 | 600.00 | 300.00 |
| Molnar, Evgeniya | Senior | 9/26/2023 | US State and Local Tax | Internal call to discuss diagnostic report in One source tax software for unitary returns for states Alaska and Colorado for FTX Entities. E. Molnar, S. Gabison | 0.80 | 415.00 | 332.00 |
| Gabison, Salome | Staff | 9/26/2023 | US State and Local Tax | Internal call to discuss diagnostic report in One source tax software for unitary returns for states Alaska and Colorado for FTX Entities. E. Molnar, S. Gabison EY Attendees: E. Molnar, S. Gabison | 0.80 | 236.00 | 188.80 |
| Cummings, Amanda | Senior Manager | 9/26/2023 | IRS Audit Matters | Review TY20 and TY22 payment details for FTX Entity/Entities and draft bucketing non-reportable rationale | 0.80 | 683.00 | 546.40 |
| Huang, Yuan | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Meeting to discuss about depreciation of fixed asset for preparation financial statement 2022. EY Attendees : Y. Zhang, T. Nguyen, Y. Huang | 0.30 | 236.00 | 70.80 |
| Knüwer, Stephanie | Senior Manager | 9/26/2023 | Non US Tax | FTX Trading GmbH Tax Return 2021 Internal Correspondence regarding filing due date TR 2021 | 0.50 | 683.00 | 341.50 |
| Knüwer, Stephanie | Senior Manager | 9/26/2023 | Non US Tax | FTX Trading GmbH TR 2022 - Review of potential PE issues due to employees working abroad | 0.50 | 683.00 | 341.50 |
| Knüwer, Stephanie | Senior Manager | 9/26/2023 | Non US Tax | FTX Trading GmbH TR 2021 - Evaluation of possible tax effects resulting from non booking of intercompany charges & filing extension until October 30 to tax office | 0.70 | 683.00 | 478.10 |
| Pastrikou, Eleni | Staff | 9/26/2023 | Value Added Tax | Review of the information provided by the accountants (i.e. copies of the Corporate Certificates of the Companies and copies of the foreign expenses invoices). | 0.30 | 236.00 | 70.80 |
| Carver, Cody R. | Senior | 9/26/2023 | Payroll Tax | Confirming customer information related to tax technical requests to FTX data files. Finding tax matters documentation and provide proper responses and delivery. | 2.30 | 415.00 | 954.50 |
| Staromiejska, Kinga | Senior Manager | 9/26/2023 | Non US Tax | Preparation of executive summary of non-US tax deliverables to present to FTX. | 2.40 | 683.00 | 1,639.20 |
| Bost, Anne | Managing Director | 9/26/2023 | Transfer Pricing | Continue to research time spent in various locations by key employees | 2.30 | 814.00 | 1,872.20 |
| Bost, Anne | Managing Director | 9/26/2023 | Transfer Pricing | Read and respond to emails regarding Hong Kong local file | 0.50 | 814.00 | 407.00 |
| Healy, John | Senior Manager | 9/26/2023 | US Income Tax | High level review of IDR responses | 1.20 | 683.00 | 819.60 |
| Healy, John | Senior Manager | 9/26/2023 | US Income Tax | Review IDR production package | 0.60 | 683.00 | 409.80 |
| Healy, John | Senior Manager | 9/26/2023 | US Income Tax | Internal written correspondence re: 502 motion modifications and review of updated draft | 1.20 | 683.00 | 819.60 |
| Flagg, Nancy A. | Managing Director | 9/26/2023 | US State and Local Tax | EY Call to discuss FTX to-do list for E. Li. Discussed today: FTX claims log new claims. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY) | 0.40 | 814.00 | 325.60 |
| Borts, Michael | Managing Director | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of Germany/Switzerland MORs with offsetting adjustments as well as 2021 FS statements | 0.90 | 814.00 | 732.60 |
| Faerber, Anna | Senior Manager | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of IBC obligations as per IBC Act-Day 2 | 2.90 | 683.00 | 1,980.70 |
| Shea JR, Thomas M | Partner/Principal | 9/26/2023 | US Income Tax | High level review of IDR responses | 1.20 | 866.00 | 1,039.20 |
| Shea JR, Thomas M | Partner/Principal | 9/26/2023 | US Income Tax | Written internal correspondence and with D. Hariton re: potential tax impact of matters relating to Japanese entity | 1.40 | 866.00 | 1,212.40 |
| Shea JR, Thomas M | Partner/Principal | 9/26/2023 | US Income Tax | Internal written correspondence re: 502 motion modifications and review of updated draft | 1.60 | 866.00 | 1,385.60 |
| Shea JR, Thomas M | Partner/Principal | 9/26/2023 | Non US Tax | Call with D. Hammon, J. Scott re: FTX UAE operations and go-forward support | 0.40 | 866.00 | 346.40 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|----------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Shea JR,Thomas M | Partner/Principal | 9/26/2023 | US Income Tax | Detailed walkthrough of EY One Global Methodology (OGM) platform to review FTX workspace, tracking of deliverables, report functionalities, etc. | 1.40 | 866.00 | 1,212.40 |
| McComber,Donna | National Partner/Principal | 9/26/2023 | Transfer Pricing | Work on guidance re Hong Kong documentation requiriemtns | 0.90 | 1,040.00 | 936.00 |
| Short,Victoria | Manager | 9/26/2023 | Payroll Tax | Update IDR excel for audit due 9/29 and correspondence review for multiple entities | 1.20 | 551.00 | 661.20 |
| Shabanaj,Vlora | Manager | 9/26/2023 | Non US Tax | Regarding annual VAT return 2021: Disc A. Bruns new issue related to ongoing services and VAT treatment | 0.50 | 551.00 | 275.50 |
| Shabanaj,Vlora | Manager | 9/26/2023 | Non US Tax | Regarding annual VAT return 2022: Review adjusted overview, disc O. Agar | 1.00 | 551.00 | 551.00 |
| Bailey,Doug | Partner/Principal | 9/26/2023 | Tax Advisory | Preparation of IDR responses | 2.60 | 866.00 | 2,251.60 |
| Delff,Björn | Partner/Principal | 9/26/2023 | Non US Tax | FTX Germany GmbH - Review TR 2020 and 2021 | 1.00 | 866.00 | 866.00 |
| Bruns,Alexander | Senior Manager | 9/26/2023 | Non US Tax | Annual VAT return 2021 and 2022: Disc. Vlora Shabanaj regarding tax base for outgoing services and approach for 2022. | 0.50 | 683.00 | 341.50 |
| Katelas,Andreas | Manager | 9/26/2023 | Tax Advisory | Updated international issues tracker for most recent correspondence | 1.00 | 551.00 | 551.00 |
| Glattstein,Arielle | Senior | 9/26/2023 | US International Tax | Research and ppt deck related to Pillar Two considerations | 1.50 | 415.00 | 622.50 |
| Glattstein,Arielle | Senior | 9/26/2023 | US International Tax | Pillar Two research related to unrealized revenue and CODI tax implications | 1.50 | 415.00 | 622.50 |
| Cassandra Gonzalez-Canal | Senior | 9/26/2023 | Transfer Pricing | Drafted conclusion of first internal memo for tax matters | 1.20 | 415.00 | 498.00 |
| Cassandra Gonzalez-Canal | Senior | 9/26/2023 | Transfer Pricing | Inserted relevant appendices for first internal memo for tax matters | 0.80 | 415.00 | 332.00 |
| Cassandra Gonzalez-Canal | Senior | 9/26/2023 | Transfer Pricing | Edited first internal memo for tax matters based on relevant information | 1.90 | 415.00 | 788.50 |
| Cassandra Gonzalez-Canal | Senior | 9/26/2023 | Transfer Pricing | Began reviewing relevant information for second internal memo for tax matters | 2.80 | 415.00 | 1,162.00 |
| Cassandra Gonzalez-Canal | Senior | 9/26/2023 | Transfer Pricing | Drafted introduction of second internal memo for tax matters | 1.60 | 415.00 | 664.00 |
| Garcia,Casey | Senior | 9/26/2023 | US International Tax | Analyzed the bank information provided in the file "FTX -- FBAR Bank Information 20230920.xlsx" and reviewed the organizational structure for potential entity filings. | 2.10 | 415.00 | 871.50 |
| Ancona,Christopher | Senior | 9/26/2023 | Project Management Office Transition | Additional updates to the FTX deliverable workplan after updates from each of the tax workstreams | 3.10 | 415.00 | 1,286.50 |
| Ancona,Christopher | Senior | 9/26/2023 | Project Management Office Transition | Edits to the budget to actual ahead of meeting with M. Cilia (FTX) and K. Schultea (FTX) | 1.50 | 415.00 | 622.50 |
| Ancona,Christopher | Senior | 9/26/2023 | Project Management Office Transition | Editing the master file repository template for tax deliverable data points for status tracking purposes | 1.90 | 415.00 | 788.50 |
| Ancona,Christopher | Senior | 9/26/2023 | Project Management Office Transition | Edits to the EY/ Alvarez and Marsal Project Management Office slide deck | 2.00 | 415.00 | 830.00 |
| Ancona,Christopher | Senior | 9/26/2023 | Project Management Office Transition | Adding additional work items to the Project Management Office work items tracker after latest updates from tax workstreams | 0.80 | 415.00 | 332.00 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | Correspondences regarding the FY21, FY22 and FY23 financials/MORs for Germany and Switzerland | 0.70 | 551.00 | 385.70 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | Correspondences regarding updated scope summary for non-US direct tax filings/deliverables | 0.90 | 551.00 | 495.90 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | Updating of scope summary for non-US direct tax | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | Correspondences concerning tax filings of foreign entities (FY21/FY22 CIT returns and FY21 VAT return for Germany, employer returns for Hong Kong, FY22 returns for Japan, | 1.30 | 551.00 | 716.30 |
| Hammon,David Lane | Manager | 9/26/2023 | Non US Tax | Correspondence addressing due diligence procedures for the foreign entities (Turkey key tax findings, legacy provider for Japan entities, coordination of knowledge transfer meeting with legacy provider for Seychelles, | 1.50 | 551.00 | 826.50 |
| Hall,Emily Melissa | Senior | 9/26/2023 | US State and Local Tax | Updated returns per W. Bieganski's comments and reprinted the returns in OneSource. | 1.10 | 415.00 | 456.50 |
| Hall,Emily Melissa | Senior | 9/26/2023 | US State and Local Tax | Reviewed North Dakota super-combined return and provided comments to R. Eikenes for updating. | 1.80 | 415.00 | 747.00 |
| Hall,Emily Melissa | Senior | 9/26/2023 | US State and Local Tax | Reviewed Minnesota super-combined return and provided comments to R. Eikenes for updating. | 1.70 | 415.00 | 705.50 |
| Zheng,Eva | Manager | 9/26/2023 | US State and Local Tax | Review and update consolidated state return workbook and returns for FTX entities for following jurisdictions: FL, MT, and OR | 2.10 | 551.00 | 1,157.10 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Zheng,Eva | Manager | 9/26/2023 | US State and Local Tax | Prepare CA return in OneSource | 3.60 | 551.00 | 1,983.60 |
| Zheng,Eva | Manager | 9/26/2023 | US State and Local Tax | Prepare CT return in OneSource | 3.50 | 551.00 | 1,928.50 |
| Zheng,Eva | Manager | 9/26/2023 | US State and Local Tax | Review and revise HI workbook | 1.30 | 551.00 | 716.30 |
| Zheng,Eva | Manager | 9/26/2023 | US State and Local Tax | Prepare HI return in OneSource | 2.80 | 551.00 | 1,542.80 |
| Zheng,Eva | Manager | 9/26/2023 | US State and Local Tax | Review and revise IL workbook | 1.60 | 551.00 | 881.60 |
| Molnar,Evgeniya | Senior | 9/26/2023 | US State and Local Tax | Fix apportionment discrepancies for unitary returns for the states of Colorado, Idaho, Arizona, Alaska. | 2.60 | 415.00 | 1,079.00 |
| Molnar,Evgeniya | Senior | 9/26/2023 | US State and Local Tax | Answered team members' questions related to apportionment discrepancies in unitary returns via teams chat | 1.20 | 415.00 | 498.00 |
| Molnar,Evgeniya | Senior | 9/26/2023 | US State and Local Tax | Review Colorado unitary returns for the next level of review. | 0.70 | 415.00 | 290.50 |
| Di Stefano,Giulia | Senior | 9/26/2023 | Transfer Pricing | Performed research on bankruptcy related cost allocations | 3.60 | 415.00 | 1,494.00 |
| Di Stefano,Giulia | Senior | 9/26/2023 | Transfer Pricing | Continued research on bankruptcy related cost allocations | 1.20 | 415.00 | 498.00 |
| Jimenez,Joseph Robert | Senior Manager | 9/26/2023 | US State and Local Tax | Analyzed updated workpapers provided by the auditor. Reviewed additional invoices provided by Client. | 1.80 | 683.00 | 1,229.40 |
| Scott,James | Client Serving Contractor JS | 9/26/2023 | Non US Tax | Assist with non-US compliance related to UAE | 0.40 | 600.00 | 240.00 |
| Scott,James | Client Serving Contractor JS | 9/26/2023 | US Income Tax | Review of related to federal partnership return filings | 0.30 | 600.00 | 180.00 |
| Allen,Jenefier Michelle | Staff | 9/26/2023 | Non US Tax | EYI - Create additional ACR libraries | 0.40 | 236.00 | 94.40 |
| Allen,Jenefier Michelle | Staff | 9/26/2023 | Non US Tax | OGM - Create master data; register new users with My EY; correct template; create new user groups; import new data | 2.00 | 236.00 | 472.00 |
| Leston,Juan | Partner/Principal | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calls - emails - reviews | 1.00 | 866.00 | 866.00 |
| Lowery,Kristie L | National Partner/Principal | 9/26/2023 | Payroll Tax | Review of memo to Internal Revenue Service prepared by David Hariton at Sullivan and Cromwell regarding employment tax audits, proof of claims and Internal Revenue Service findings. | 1.40 | 1,040.00 | 1,456.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/26/2023 | Payroll Tax | Review of acquisition information relating to equity and drafting summary of information still needed | 1.00 | 415.00 | 415.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/26/2023 | Payroll Tax | Updating equity analysis based on feedback for preparing document request response for federal audit | 1.40 | 415.00 | 581.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/26/2023 | Payroll Tax | Preparation of the equity activity attachments for information document request preparation for Ledger entities against payroll records. | 2.70 | 683.00 | 1,844.10 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/26/2023 | Payroll Tax | Email summary of September information document request for federal employment tax audit for Kathy Schultea (FTX) review. | 2.40 | 683.00 | 1,639.20 |
| Zhuo,Melody | Staff | 9/26/2023 | US International Tax | Tax Technical Issue Research | 3.00 | 236.00 | 708.00 |
| Hebel,Pia | Staff | 9/26/2023 | Non US Tax | FTX Germany GmbH: Preparation of additiona application of filing deadline for direct tax return preparation for 2020 and 2021 | 1.20 | 236.00 | 283.20 |
| Agar,Oguzkaan | Staff | 9/26/2023 | Non US Tax | Regarding annual VAT-Return 2021: Support preparation; Disc. V. Shabanaj | 0.90 | 236.00 | 212.40 |
| Billings,Phoebe | Manager | 9/26/2023 | Transfer Pricing | Creating a royalty benchmarking summary file to describe the comparable royalty agreements | 1.50 | 551.00 | 826.50 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/26/2023 | Payroll Tax | Review equity calculations to finalize for document request response | 2.10 | 866.00 | 1,818.60 |
| Eikenes,Ryan | Staff | 9/26/2023 | US State and Local Tax | Continued to fix 1st round comments for apportionment percentage, income and FTI at the top con level by altering apportionment at the sub level and adjusting state returns appropriately | 3.60 | 236.00 | 849.60 |
| Gabison,Salome | Staff | 9/26/2023 | US State and Local Tax | After review made changes on the Tax Software One Source FTX Super Combined entities Alaska | 2.30 | 236.00 | 542.80 |
| Gabison,Salome | Staff | 9/26/2023 | US State and Local Tax | After review made changes on the Tax Software One Source FTX Super Combined entities Arizona | 3.50 | 236.00 | 826.00 |
| Gabison,Salome | Staff | 9/26/2023 | US State and Local Tax | Update on FTX Super Combined entity with E. Hall, E. Zheng, E. Molnar, R. Eikenes, M. Musano | 0.20 | 236.00 | 47.20 |
| Huang,Ricki | Senior | 9/26/2023 | US Income Tax | Run an analysis on the employee benefit schedule provided by the client to ensure their employee benefits paid for return accuracy | 2.00 | 415.00 | 830.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Bouza, Victor | Manager | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Follow up - work related to FTX - check of the bookkeeping | 0.60 | 551.00 | 330.60 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Upload bank statement of Switzerland on august 2023 csv file on date data warehouse | 1.00 | 236.00 | 236.00 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking bank statement Klarpay Switzerland August 2023 | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update working paper 2021 after reclass PwC cost from 2021 to 2022 | 0.20 | 236.00 | 47.20 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal discussion how to depreciate fixed assets in financial statement 2022. EY Attendees : T. Nguyen, Y. Huang | 0.30 | 236.00 | 70.80 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking reclassification of PwC fees from fiscal 2021 to fiscal 2022 | 0.50 | 236.00 | 118.00 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update working paper 2022 after reclass PwC cost from 2021 to 2022 | 0.30 | 236.00 | 70.80 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze booking cost in year 2021 of SEK invoice from year 2022 (Invoice Nr. 422) with VAT treatment | 0.30 | 236.00 | 70.80 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reconcile account wages and salaries liabilities in Date account 3720 | 1.60 | 236.00 | 377.60 |
| Nguyen, Thinh | Staff | 9/26/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reconcile account liabilities wages and church taxes in 2022 in Date account 3730 | 0.80 | 236.00 | 188.80 |
| Bieganski, Walter | Client Serving Contractor WB | 9/26/2023 | US State and Local Tax | Review of batch #9 of state corporate income tax returns | 1.10 | 200.00 | 220.00 |
| Haas, Zach | Senior Manager | 9/26/2023 | US Income Tax | Respond to queries from Sollcrom | 0.50 | 683.00 | 341.50 |
| Haas, Zach | Senior Manager | 9/26/2023 | US Income Tax | Check Filing Status for CB | 0.10 | 683.00 | 68.30 |
| Haas, Zach | Senior Manager | 9/26/2023 | US Income Tax | Check Filing Status for LP entities | 0.10 | 683.00 | 68.30 |
| Haas, Zach | Senior Manager | 9/26/2023 | US Income Tax | Check Filing Status for GLG entities | 0.10 | 683.00 | 68.30 |
| Haas, Zach | Senior Manager | 9/26/2023 | US Income Tax | Respond to email from OCM | 0.30 | 683.00 | 204.90 |
| Krug, Judith | Senior Manager | 9/26/2023 | Payroll Tax | Assistance VAT and CIT team regarding employee in Austria | 0.30 | 683.00 | 204.90 |
| Kawahara, Riku | Staff | 9/26/2023 | Transfer Pricing | Conducting preliminary review of intercompany loan agreement and preparing the summary of intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities | 2.00 | 236.00 | 472.00 |
| Neziroski, David | Associate | 9/26/2023 | Fee/Employment Applications | Prepare final draft of April to be sent over to S&C for their review and comments | 2.50 | 365.00 | 912.50 |
| Neziroski, David | Associate | 9/26/2023 | Fee/Employment Applications | Make amendments to the April narrative per feed back from counsel and send update. | 0.10 | 365.00 | 36.50 |
| Neziroski, David | Associate | 9/26/2023 | Fee/Employment Applications | Follow-up on question regarding April | 0.10 | 365.00 | 36.50 |
| Hall, Emily Melissa | Senior | 9/27/2023 | US State and Local Tax | 9/27 daily state and local tax touchpoint call to walk through tax return updates. Discussion included how to report federal taxable income for super-combined returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 1.40 | 415.00 | 581.00 |
| Zheng, Eva | Manager | 9/27/2023 | US State and Local Tax | 9/27 daily state and local tax touchpoint call to walk through tax return updates. Discussion included how to report federal taxable income for super-combined returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 1.40 | 551.00 | 771.40 |
| Molnar, Evgeniya | Senior | 9/27/2023 | US State and Local Tax | 9/27 daily state and local tax touchpoint call to walk through tax return updates. Discussion included how to report federal taxable income for super-combined returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 1.40 | 415.00 | 581.00 |
| Musano, Matthew Albert | Senior Manager | 9/27/2023 | US State and Local Tax | 9/27 daily state and local tax touchpoint call to walk through tax return updates. Discussion included how to report federal taxable income for super-combined returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 1.40 | 683.00 | 956.20 |
| Eikenes, Ryan | Staff | 9/27/2023 | US State and Local Tax | 9/27 daily state and local tax touchpoint call to walk through tax return updates. Discussion included how to report federal taxable income for super-combined returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 1.40 | 236.00 | 330.40 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Bieganski, Walter | Client Serving Contractor WB | 9/27/2023 | US State and Local Tax | 9/27 daily state and local tax touchpoint call to walk through tax return updates. Discussion included how to report federal taxable income for super-combined returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 1.40 | 200.00 | 280.00 |
| Gabison, Salome | Staff | 9/27/2023 | US State and Local Tax | 9/27 daily state and local tax touchpoint call to walk through tax return updates. Discussion included how to report federal taxable income for super-combined returns. EY Attendees: E. Hall, E. Zheng, E. Molnar, M. Musano, R. Eikenes, S. Gabison, W. Bieganski | 1.40 | 236.00 | 330.40 |
| Shea JR, Thomas M | Partner/Principal | 9/27/2023 | US Income Tax | Meeting to discuss the responses to the IRS Information Document Requests EY Attendees: B. Mistler, C. Ancona, A. Katelas, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.80 | 866.00 | 692.80 |
| Katelas, Andreas | Manager | 9/27/2023 | Tax Advisory | Meeting to discuss the responses to the IRS Information Document Requests EY Attendees: B. Mistler, C. Ancona, A. Katelas, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.80 | 551.00 | 440.80 |
| Mistler, Brian M | Manager | 9/27/2023 | US Income Tax | Meeting to discuss the responses to the IRS Information Document Requests EY Attendees: B. Mistler, C. Ancona, A. Katelas, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.80 | 551.00 | 440.80 |
| Ancona, Christopher | Senior | 9/27/2023 | Project Management Office Transition | Meeting to discuss the responses to the IRS Information Document Requests EY Attendees: B. Mistler, C. Ancona, A. Katelas, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.80 | 415.00 | 332.00 |
| Scott, James | Client Serving Contractor JS | 9/27/2023 | IRS Audit Matters | Meeting to discuss the responses to the IRS Information Document Requests EY Attendees: B. Mistler, C. Ancona, A. Katelas, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.80 | 600.00 | 480.00 |
| Bailey, Doug | Partner/Principal | 9/27/2023 | US International Tax | Meeting to discuss the responses to the IRS Information Document Requests EY Attendees: B. Mistler, C. Ancona, A. Katelas, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.80 | 866.00 | 692.80 |
| Lovelace, Lauren | Partner/Principal | 9/27/2023 | US International Tax | Meeting to discuss the responses to the IRS Information Document Requests EY Attendees: B. Mistler, C. Ancona, A. Katelas, D. Bailey, J. Scott, L. Lovelace, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 0.80 | 866.00 | 692.80 |
| McComber, Donna | National Partner/Principal | 9/27/2023 | Transfer Pricing | Meeting to discuss allocation of post-bankruptcy expenses EY Attendees: G. Stefano, D. McComber | 0.70 | 1,040.00 | 728.00 |
| Di Stefano, Giulia | Senior | 9/27/2023 | Transfer Pricing | Meeting to discuss allocation of post-bankruptcy expenses EY Attendees: G. Stefano, D. McComber | 0.70 | 415.00 | 290.50 |
| Shea JR, Thomas M | Partner/Principal | 9/27/2023 | US Income Tax | Meeting to discuss governance reporting to the FTX executive committee EY Attendees: T. Shea | 0.90 | 866.00 | 779.40 |
| Healy, John | Senior Manager | 9/27/2023 | US Income Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 683.00 | 341.50 |
| Flagg, Nancy A. | Managing Director | 9/27/2023 | US State and Local Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 814.00 | 407.00 |
| Shea JR, Thomas M | Partner/Principal | 9/27/2023 | US Income Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 866.00 | 433.00 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|------------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Katelas,Andreas | Manager | 9/27/2023 | Tax Advisory | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 551.00 | 275.50 |
| Mistler,Brian M | Manager | 9/27/2023 | US Income Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 551.00 | 275.50 |
| Ancona,Christopher | Senior | 9/27/2023 | Project Management Office Transition | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 415.00 | 207.50 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 551.00 | 275.50 |
| Katsnelson,David | Senior Manager | 9/27/2023 | Transfer Pricing | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/27/2023 | US State and Local Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 415.00 | 207.50 |
| Scott,James | Client Serving Contractor JS | 9/27/2023 | US Income Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 600.00 | 300.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/27/2023 | Payroll Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 683.00 | 341.50 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Bieganski,Walter | Client Serving Contractor WB | 9/27/2023 | US State and Local Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 200.00 | 100.00 |
| Lovelace,Lauren | Partner/Principal | 9/27/2023 | US International Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 866.00 | 433.00 |
| Borts,Michael | Managing Director | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 814.00 | 407.00 |
| Hernandez,Nancy I. | Senior Manager | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 683.00 | 341.50 |
| Gil Diez de Leon,Marta | Senior Manager | 9/27/2023 | Value Added Tax | Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: A. Katelas, B. Mistler, C. Ancona, D. Hammon, E. Hall, J. Scott, J. Healy, K. Wrenn, L. Lovelace, M. Leon, M. Borts, N. Flagg, N. Hernandez, T. Shea, W. Bieganski, D. Katsnelson | 0.50 | 683.00 | 341.50 |
| Borts,Michael | Managing Director | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Weekly meeting with EY and A&M on top FTX issues Attendees: David L Hammon (EY) van den Belt, Mark (A&M) Johnston, David (A&M), Corrie MacLean, James Scott, (EY), Nancy I Hernandez (EY) Dalglish, Elizabeth (A&M), Nikita Asutosh Srivastava (EY) | 0.50 | 814.00 | 407.00 |
| MacLean,Corrie | Senior | 9/27/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Hernandez, J. Scott Other Attendees: D. Johnston (A&M), E. Dalglish (A&M), M. van den Belt (A&M) | 0.20 | 415.00 | 83.00 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Hernandez, J. Scott Other Attendees: D. Johnston (A&M), E. Dalglish (A&M), M. van den Belt (A&M) | 0.20 | 551.00 | 110.20 |
| Scott,James | Client Serving Contractor JS | 9/27/2023 | Non US Tax | Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Hernandez, J. Scott Other Attendees: D. Johnston (A&M), E. Dalglish (A&M), M. van den Belt (A&M) | 0.20 | 600.00 | 120.00 |
| Borts,Michael | Managing Director | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Hernandez, J. Scott Other Attendees: D. Johnston (A&M), E. Dalglish (A&M), M. van den Belt (A&M) | 0.20 | 814.00 | 162.80 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Hernandez,Nancy I. | Senior Manager | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Hernandez, J. Scott Other Attendees: D. Johnston (A&M), E. Dalgleish (A&M), M. van den Belt (A&M) | 0.20 | 683.00 | 136.60 |
| MacLean,Corrie | Senior | 9/27/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, T. Knoeller, J. Scott | 0.30 | 415.00 | 124.50 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, T. Knoeller, J. Scott | 0.30 | 551.00 | 165.30 |
| Scott,James | Client Serving Contractor JS | 9/27/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, T. Knoeller, J. Scott | 0.30 | 600.00 | 180.00 |
| Knoeller,Thomas J. | Client Serving Contractor TJK | 9/27/2023 | Non US Tax | Weekly touchpoint regarding the status of FTX foreign entity compliance. EY Attendees: D. Hammon, C. MacLean, T. Knoeller, J. Scott | 0.30 | 430.00 | 129.00 |
| Katelas,Andreas | Manager | 9/27/2023 | Tax Advisory | Internal meeting to discuss IDR responses relating to foreign items EY Attendees: D. Bailey, J. Healy, L. Jayanthi, L. Lovelace, R. Yang, A. Katelas | 0.50 | 551.00 | 275.50 |
| Bailey,Doug | Partner/Principal | 9/27/2023 | US International Tax | Internal meeting to discuss IDR responses relating to foreign items EY Attendees: D. Bailey, J. Healy, L. Jayanthi, L. Lovelace, R. Yang, A. Katelas | 0.50 | 866.00 | 433.00 |
| Jayanthi,Lakshmi | Senior Manager | 9/27/2023 | US International Tax | Internal meeting to discuss IDR responses relating to foreign items EY Attendees: D. Bailey, J. Healy, L. Jayanthi, L. Lovelace, R. Yang, A. Katelas | 0.50 | 683.00 | 341.50 |
| Lovelace,Lauren | Partner/Principal | 9/27/2023 | US International Tax | Internal meeting to discuss IDR responses relating to foreign items EY Attendees: D. Bailey, J. Healy, L. Jayanthi, L. Lovelace, R. Yang, A. Katelas | 0.50 | 866.00 | 433.00 |
| Yang,Rachel Sim | Senior Manager | 9/27/2023 | US International Tax | Internal meeting to discuss IDR responses relating to foreign items EY Attendees: D. Bailey, J. Healy, L. Jayanthi, L. Lovelace, R. Yang, A. Katelas | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/27/2023 | US State and Local Tax | Call to discuss reporting of modifications for super-combined returns. EY Attendees: E. Hall, W. Bieganski | 0.60 | 415.00 | 249.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/27/2023 | US State and Local Tax | Call to discuss reporting of modifications for super-combined returns. EY Attendees: E. Hall, W. Bieganski | 0.60 | 200.00 | 120.00 |
| Hall,Emily Melissa | Senior | 9/27/2023 | US State and Local Tax | Call to discuss pre-petition cover letter for state and local tax returns. EY Attendees: E. Hall, N. Flagg | 0.20 | 415.00 | 83.00 |
| Flagg,Nancy A. | Managing Director | 9/27/2023 | US State and Local Tax | Call to discuss pre-petition cover letter for state and local tax returns. EY Attendees: E. Hall, N. Flagg | 0.20 | 814.00 | 162.80 |
| Mistler,Brian M | Manager | 9/27/2023 | US Income Tax | Meeting to discuss crypto tax reporting. EY Participants: T. Shea, B. Mistler, C. Cavusoglu, M. Porto, D. Gorman | 1.20 | 551.00 | 661.20 |
| Shea JR,Thomas M | Partner/Principal | 9/27/2023 | US Income Tax | Meeting to discuss crypto tax reporting. EY Participants: T. Shea, B. Mistler, C. Cavusoglu, M. Porto, D. Gorman | 1.20 | 866.00 | 1,039.20 |
| Gorman,Doug A | Manager | 9/27/2023 | Technology | Meeting to discuss crypto tax reporting. EY Participants: T. Shea, B. Mistler, C. Cavusoglu, M. Porto, D. Gorman | 1.20 | 551.00 | 661.20 |
| Cavusoglu,Coskun | Partner/Principal | 9/27/2023 | Technology | Meeting to discuss crypto tax reporting. EY Participants: T. Shea, B. Mistler, C. Cavusoglu, M. Porto, D. Gorman | 1.20 | 866.00 | 1,039.20 |
| Mistler,Brian M | Manager | 9/27/2023 | IRS Audit Matters | Meeting to discuss NY sales tax. EY Participants: M. Musano, J. Jimenez, B. Mistler | 0.40 | 551.00 | 220.40 |
| Musano,Matthew Albert | Senior Manager | 9/27/2023 | US State and Local Tax | Meeting to discuss NY sales tax. EY Participants: M. Musano, J. Jimenez, B. Mistler | 0.40 | 683.00 | 273.20 |
| Jimenez,Joseph Robert | Senior Manager | 9/27/2023 | US State and Local Tax | Meeting to discuss NY sales tax. EY Participants: M. Musano, J. Jimenez, B. Mistler | 0.40 | 683.00 | 273.20 |
| Zhang,Yuwan | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Mr. Bavaud, Dennis, Tinh and Yuan, discussing going concern issues and open questions regarding FS 2021 and 2022 and Yuwan | 1.00 | 236.00 | 236.00 |
| Huang,Yuan | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with J. Bavaud discussing going concern issues and open questions regarding Financial statements preparation 2021 and 2022 EY Attendees Yuwan | 1.00 | 236.00 | 236.00 |
| Mosdzin,Dennis | Senior Manager | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Mr. Bavaud, Dennis, Tinh and Yuan, discussing going concern issues and open questions regarding FS 2021 and 2022 | 1.00 | 683.00 | 683.00 |
| Nguyen,Thinh | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with Ftx Herr Bavaud to discuss not going concern in financial statement 2021 and booking employee cost of financial statement 2022 | 1.00 | 236.00 | 236.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|----------------------------|-----------------|---|--|------|-------------|-----------------------|
| Cummings, Amanda | Senior Manager | 9/27/2023 | IRS Audit Matters | Review and process TY22 payment details for FTX Entity/Entities to generate vendor matrix as part of IDR response | 2.50 | 683.00 | 1,707.50 |
| Zhang, Yuwan | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with Thinh, discussing liabilities and cash of FTX 2022 | 0.80 | 236.00 | 188.80 |
| Zhang, Yuwan | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuan, discussing open topics of FS 2022 | 2.50 | 236.00 | 590.00 |
| Huang, Yuan | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with Dennis, Thinh and Yuwan: discussing open topics for FS 2022 | 2.50 | 236.00 | 590.00 |
| Huang, Yuan | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Upload current salary data from July to September 2022 into DATEV and delete old salary data | 0.50 | 236.00 | 118.00 |
| Papachristodoulou, Elpida | Senior Manager | 9/27/2023 | Value Added Tax | Review of additional information provided in relation to the VAT registration of FTX Crypto, and the updated registration forms. Change in the estimated VAT registration date | 0.30 | 683.00 | 204.90 |
| Patrikou, Eleni | Staff | 9/27/2023 | Value Added Tax | Preparation of an email sent to the accountants so as to provide us with the missing foreign expenses invoices so as to identify the exact date of the VAT registration of the Company and proceed with the preparation of the draft VAT returns of FTX Crypto. | 0.20 | 236.00 | 47.20 |
| Patrikou, Eleni | Staff | 9/27/2023 | Value Added Tax | Review of the invoices and foreign expenses analysis and update of the VAT registration date on the VAT registration forms and Cover letter accordingly. | 0.40 | 236.00 | 94.40 |
| Patrikou, Eleni | Staff | 9/27/2023 | Value Added Tax | Preparation of an email to be sent to FTX Crypto so as to inform them that we have finalized the VAT registration forms of the Company and the way forward (i.e., that the original forms will need to be provided to us by mail so as to submit them to the Tax authorities along with the supporting documentation). | 0.30 | 236.00 | 70.80 |
| Patrikou, Eleni | Staff | 9/27/2023 | Value Added Tax | Preparation of the draft VAT return workings with the information provided by the accountants for the periods 10 November - 31 December 2022 and 1 January - 6 March 2023. | 2.80 | 236.00 | 660.80 |
| Bost, Anne | Managing Director | 9/27/2023 | Transfer Pricing | Read and respond to emails regarding transfer pricing for Hong Kong | 0.40 | 814.00 | 325.60 |
| Bost, Anne | Managing Director | 9/27/2023 | Transfer Pricing | Review research for memo to support tax filing position 2 | 1.10 | 814.00 | 895.40 |
| Bost, Anne | Managing Director | 9/27/2023 | Transfer Pricing | Review research for memo to support tax filing position 4 | 2.60 | 814.00 | 2,116.40 |
| Healy, John | Senior Manager | 9/27/2023 | IRS Audit Matters | Final review of updated 502 draft and submission to D. Hariton | 1.50 | 683.00 | 1,024.50 |
| Healy, John | Senior Manager | 9/27/2023 | IRS Audit Matters | Initial review of written response to DOJ (from D. Hariton) | 0.80 | 683.00 | 546.40 |
| Healy, John | Senior Manager | 9/27/2023 | IRS Audit Matters | Call with L. Lovelace RE IIR IDR responses | 0.50 | 683.00 | 341.50 |
| Flagg, Nancy A. | Managing Director | 9/27/2023 | US State and Local Tax | Discuss TYE 10-31-2022 state tax return cover letter review status with E. Hall (EY) | 0.30 | 814.00 | 244.20 |
| Borts, Michael | Managing Director | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of Germany 2022 and 2021 adjustments in light of Jan/Feb MORs | 1.20 | 814.00 | 976.80 |
| Shea JR, Thomas M | Partner/Principal | 9/27/2023 | US Income Tax | Final review of updated 502 draft and submission to D. Hariton | 1.80 | 866.00 | 1,558.80 |
| Shea JR, Thomas M | Partner/Principal | 9/27/2023 | US Income Tax | Initial review of written response to DOJ (from D. Hariton) | 0.80 | 866.00 | 692.80 |
| Shea JR, Thomas M | Partner/Principal | 9/27/2023 | US Income Tax | Internal call with C. Cavusoglu, P. Stratton, D. Gorman, M. Porto, B. Mistler, J. Scott to discuss FTX crypto gain/loss and inventory basis lookback project utilizing Tax Analyzer for Digital Assets (Dropped off early 1.2 hrs) | 1.20 | 866.00 | 1,039.20 |
| Carreras, Stephen | Manager | 9/27/2023 | Payroll Tax | Tax calculation & advising on tax & SI payments + remittance advice slips to EY US team for forwarding to client | 0.50 | 551.00 | 275.50 |
| McComber, Donna | National Partner/Principal | 9/27/2023 | Transfer Pricing | Work on pending items related to the HK Transfer pricing documentation | 0.80 | 1,040.00 | 832.00 |
| Short, Victoria | Manager | 9/27/2023 | Payroll Tax | Update templates for IRS IDR Audit due 9/29 | 1.60 | 551.00 | 881.60 |
| Shabanaj, Vlora | Manager | 9/27/2023 | Non US Tax | Regarding annual VAT return 2022: Comparison with provisional accounting data FY22, disc O. Agar | 0.90 | 551.00 | 495.90 |
| Bailey, Doug | Partner/Principal | 9/27/2023 | Tax Advisory | Additional work on IDR responses | 1.50 | 866.00 | 1,299.00 |
| Bailey, Doug | Partner/Principal | 9/27/2023 | Tax Advisory | Analysis of various versions of FTX terms of service for tax ownership issue | 2.90 | 866.00 | 2,511.40 |
| Katelas, Andreas | Manager | 9/27/2023 | Tax Advisory | Reviewed internal documentation and drafted IDR responses to IRS | 1.20 | 551.00 | 661.20 |
| Glatstein, Arielle | Senior | 9/27/2023 | US International Tax | Review of GloBE rules and planning for consolidation discussion | 2.00 | 415.00 | 830.00 |
| Glatstein, Arielle | Senior | 9/27/2023 | US International Tax | PPT updates | 1.50 | 415.00 | 622.50 |
| Glatstein, Arielle | Senior | 9/27/2023 | US International Tax | Review of organizational structure and drafted questions for discussion re: Pillar Two | 1.00 | 415.00 | 415.00 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|----------------|-----------------|--------------------------------------|--|------|-------------|-----------------------|
| Cassandra Gonzalez-Canal | Senior | 9/27/2023 | Transfer Pricing | Began drafting second part of second internal memo for tax matters | 1.10 | 415.00 | 456.50 |
| Cassandra Gonzalez-Canal | Senior | 9/27/2023 | Transfer Pricing | Conducted initial research for second internal memo for tax matters | 1.90 | 415.00 | 788.50 |
| Cassandra Gonzalez-Canal | Senior | 9/27/2023 | Transfer Pricing | Continued drafting second part of second internal memo for tax matters | 2.20 | 415.00 | 913.00 |
| Cassandra Gonzalez-Canal | Senior | 9/27/2023 | Transfer Pricing | Began drafting third part of second internal memo for tax matters | 1.70 | 415.00 | 705.50 |
| Cassandra Gonzalez-Canal | Senior | 9/27/2023 | Transfer Pricing | Continued drafting third part of second internal memo for tax matters | 2.40 | 415.00 | 996.00 |
| Mistler,Brian M | Manager | 9/27/2023 | US Income Tax | Correspondence re: individual tax reporting obligations | 1.40 | 551.00 | 771.40 |
| Mistler,Brian M | Manager | 9/27/2023 | US Income Tax | Review of information for quarterly tax estimates | 1.70 | 551.00 | 936.70 |
| Figueroa,Carolina S | Senior | 9/27/2023 | Transfer Pricing | Continuation of allocation of expenses analysis, other agreements | 3.90 | 415.00 | 1,618.50 |
| Figueroa,Carolina S | Senior | 9/27/2023 | Transfer Pricing | Allocation of expenses analysis, review and other agreements | 2.60 | 415.00 | 1,079.00 |
| Garcia,Casey | Senior | 9/27/2023 | US International Tax | Analyzed the account information provided in the file "FTX -- FBAR Bank Information 20230920.xlsx", and identified accounts in scope for the FBAR entity financial interest filings. | 3.60 | 415.00 | 1,494.00 |
| Ancona,Christopher | Senior | 9/27/2023 | Project Management Office Transition | Edits to the FTX governance and change control model slide deck | 1.90 | 415.00 | 788.50 |
| Ancona,Christopher | Senior | 9/27/2023 | Project Management Office Transition | Correspondence with tax workstreams regarding status of upcoming tax deliverables | 1.10 | 415.00 | 456.50 |
| Ancona,Christopher | Senior | 9/27/2023 | Project Management Office Transition | Creating the agenda for call with M. Cilia (FTX) and K. Schultea (FTX) | 0.70 | 415.00 | 290.50 |
| Ott,Daniel | Senior | 9/27/2023 | Payroll Tax | Assistance Accounting/Statutory Reporting in regards of payroll payments, call with Accounting Team | 1.00 | 415.00 | 415.00 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Correspondences concerning Germany and Switzerland financials/MORs (including impact on FY21 tax returns for Germany) | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Correspondences concerning scope clarifications for Cayman, Japan and Panama | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Updating of scope summary for the non-US direct tax workstream to account for knowledge gained during due diligence | 3.10 | 551.00 | 1,708.10 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Breakdown of scope into specific tax years in the scope summary for non-US direct tax | 1.40 | 551.00 | 771.40 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Assigning of target due dates to filings/deliverables in the non-US direct tax scope summary | 1.30 | 551.00 | 716.30 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Correspondences regarding available financial data on foreign entities | 0.70 | 551.00 | 385.70 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Leadership update on the status of engaging third-party to assist with Hong Kong and Singapore tax/statutory reporting compliance | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Correspondences relating to due diligence of the foreign entities (scope confirmation for Seychelles entities, sample reports to determine applicability of Canadian GST, | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Correspondences addressing the tax filings for FTX (Gibraltar) Ltd. (status of the FY22 tax return and balance sheet, applicability of CbCR notification, | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/27/2023 | Non US Tax | Correspondences regarding tax implications for plan to settle intercompany balances of Turkish entities | 0.20 | 551.00 | 110.20 |
| Katsnelson,David | Senior Manager | 9/27/2023 | Transfer Pricing | Review HK local file | 1.10 | 683.00 | 751.30 |
| Hall,Emily Melissa | Senior | 9/27/2023 | US State and Local Tax | Reviewed New Hampshire super-combined return and updated in OneSource Tax. | 2.20 | 415.00 | 913.00 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Prepare IL return in OneSource | 2.70 | 551.00 | 1,487.70 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Provided assistance to W. Bieganski (EY) on locating FTX files | 0.10 | 551.00 | 55.10 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Revisit MT return for final reviewer's comments for FTX entities | 0.60 | 551.00 | 330.60 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Updated CA return and workbook for FTX entities for an updated tax issue | 0.40 | 551.00 | 220.40 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Updated CT return and workbook for FTX entities for an updated tax issue | 0.70 | 551.00 | 385.70 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Updated HI return and workbook for FTX entities for an updated tax issue | 0.50 | 551.00 | 275.50 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Responded to final reviewer's review comments for FTX entities for super combined general questions | 0.80 | 551.00 | 440.80 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Review and revise DC workbook | 2.10 | 551.00 | 1,157.10 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Prepare DC return in OneSource | 3.60 | 551.00 | 1,983.60 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Review and revise RI workbook | 1.40 | 551.00 | 771.40 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Prepare RI return in OneSource | 0.80 | 551.00 | 440.80 |
| Zheng,Eva | Manager | 9/27/2023 | US State and Local Tax | Research on IL filing form issue | 1.30 | 551.00 | 716.30 |
| Molnar,Evgeniya | Senior | 9/27/2023 | US State and Local Tax | Finish 1st level of review of unitary returns for the states of Alaska, Arizona, Colorado, Idaho and moved to the next level of review. | 2.50 | 415.00 | 1,037.50 |
| Molnar,Evgeniya | Senior | 9/27/2023 | US State and Local Tax | Update unitary returns workbook and return per 2nd reviewer comments AK, AZ | 1.10 | 415.00 | 456.50 |
| Di Stefano,Giulia | Senior | 9/27/2023 | Transfer Pricing | Research on post bankruptcy cost allocation | 3.90 | 415.00 | 1,618.50 |
| Di Stefano,Giulia | Senior | 9/27/2023 | Transfer Pricing | Continued research on post bankruptcy cost allocation | 2.40 | 415.00 | 996.00 |
| Di Stefano,Giulia | Senior | 9/27/2023 | Transfer Pricing | Researched Gibraltar Transfer pricing requirements | 3.00 | 415.00 | 1,245.00 |
| Di Stefano,Giulia | Senior | 9/27/2023 | Transfer Pricing | Continued research on allocation of post bankruptcy expenses | 3.50 | 415.00 | 1,452.50 |
| Jimenez,Joseph Robert | Senior Manager | 9/27/2023 | US State and Local Tax | Review of proposed statement of audit changes for New York State sales tax audit. | 1.20 | 683.00 | 819.60 |
| Scott,James | Client Serving Contractor JS | 9/27/2023 | Non US Tax | Review of Turkish entity related party transactions and balance sheet entries | 0.80 | 600.00 | 480.00 |
| Scott,James | Client Serving Contractor JS | 9/27/2023 | Non US Tax | Review of payroll reporting compliance for Hong Kong entities | 0.40 | 600.00 | 240.00 |
| Leston,Juan | Partner/Principal | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Central team calls - coordination | 0.50 | 866.00 | 433.00 |
| Lowery,Kristie L | National Partner/Principal | 9/27/2023 | Payroll Tax | Review of final equity compensation summaries being sent to Internal Revenue Service for tranche due on September 29, 2023. | 2.70 | 1,040.00 | 2,808.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/27/2023 | Payroll Tax | Updating equity analysis from additional pre-acquisition provided | 0.80 | 415.00 | 332.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/27/2023 | Payroll Tax | Completing missing employee information and payroll information for pre-acquisition equity plan in federal audit equity document request response | 3.50 | 415.00 | 1,452.50 |
| Fitzgerald,Kaitlin Rose | Senior | 9/27/2023 | Payroll Tax | Continue putting together equity document request for federal audit for pre-acquisition equity for one company | 1.80 | 415.00 | 747.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/27/2023 | Payroll Tax | Detail review of Ledger benefit outline for finalization on information documentation request for federal audit review. | 1.80 | 683.00 | 1,229.40 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/27/2023 | Payroll Tax | Follow up items for Ledger on open benefit questions. | 0.70 | 683.00 | 478.10 |
| Zhuo,Melody | Staff | 9/27/2023 | US International Tax | Tax Technical Issue Analysis | 3.50 | 236.00 | 826.00 |
| Rumford,Neil | Partner/Principal | 9/27/2023 | Non US Tax | Review of FTX (Gib) Ltd accounts FY2022 & tax return, forwarding to D Hammon & team, EY US | 0.50 | 866.00 | 433.00 |
| Agar,Oguzkaan | Staff | 9/27/2023 | Non US Tax | Regarding annual VAT-Return 2022: Preparation; Disc. V. Shabanaj | 0.20 | 236.00 | 47.20 |
| Billings,Phoebe | Manager | 9/27/2023 | Transfer Pricing | Reading the remaining royalty agreements and updating the corresponding summary file | 1.00 | 551.00 | 551.00 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/27/2023 | Payroll Tax | Final review of updates to equity analysis | 2.50 | 866.00 | 2,165.00 |
| Gabison,Salome | Staff | 9/27/2023 | US State and Local Tax | After review made changes on the apportionment Tax Software One Source FTX Super Combined entities for Colorado | 2.00 | 236.00 | 472.00 |
| Gabison,Salome | Staff | 9/27/2023 | US State and Local Tax | After review made changes on the Tax Software One Source FTX Super Combined entities for Idaho | 3.60 | 236.00 | 849.60 |
| Gabison,Salome | Staff | 9/27/2023 | US State and Local Tax | Update on FTX Super combined entity, work produced and work remaining to do with E.Hall, E.Zheng, E.Molnar, R.Eikenes, M.Mussano, W.Bieganski | 1.00 | 236.00 | 236.00 |
| Huang,Ricki | Senior | 9/27/2023 | US Income Tax | Run a pivot table analysis on the bonus schedule provided by the client to ensure their bonus paid for the return accuracy | 2.00 | 415.00 | 830.00 |
| Mosdzin,Dennis | Senior Manager | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal Call with EY US M. Borts clarification regarding cost accrual (Bookkeeping and preparation costs) in the books of FTX Trading GmbH | 0.50 | 683.00 | 341.50 |
| Mosdzin,Dennis | Senior Manager | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal call with the team to discuss write-off of intercompany receivables and reversal of EY expense accruals after EY US feedback and reconciliation of liabilities for MOR update December 2022 and January 2023 | 1.00 | 683.00 | 683.00 |
| Mosdzin,Dennis | Senior Manager | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal call with the team for preparation and afterwards discussions payroll to update MOR reporting | 1.00 | 683.00 | 683.00 |
| Nguyen,Thinh | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Yuwan to reconcile the account trade payable and account trade and trade Receivable against intercompany in fiscal 2022 | 0.80 | 236.00 | 188.80 |
| Nguyen,Thinh | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Reconcile account salaries 6020 in Date in Date financial statement 2022 | 0.80 | 236.00 | 188.80 |
| Nguyen,Thinh | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Rebook account trade payable to account Receivables in fiscal 2022 | 0.20 | 236.00 | 47.20 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Nguyen,Thinh | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis, Yuan and Yuwan and Daniel from Ey Payroll to analyze the overpayment of employee cost and account trade payable in fiscal 2022 | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal discuss with Dennis and Yuan and Yuwan after meeting with client to discuss adjustment overpayment employee cost and trade payable intercompany in fiscal 2022 | 0.40 | 236.00 | 94.40 |
| Nguyen,Thinh | Staff | 9/27/2023 | ACR Bookkeeping/ACR Statutory Reporting | Internal call with Dennis and Yuan and Yuwan to discuss booking depreciation of trade Receivables, reduction provision, profit loss carrying forward in fiscal 2022 | 1.30 | 236.00 | 306.80 |
| Bieganski,Walter | Client Serving Contractor WB | 9/27/2023 | US State and Local Tax | Further review of batch #9 of state corporate income tax returns | 1.10 | 200.00 | 220.00 |
| Bieganski,Walter | Client Serving Contractor WB | 9/27/2023 | US State and Local Tax | Review of batch #10 of state corporate income tax returns | 0.30 | 200.00 | 60.00 |
| Krug,Judith | Senior Manager | 9/27/2023 | Payroll Tax | Discussions EY Austria regarding employee in Austria | 0.40 | 683.00 | 273.20 |
| Jimenez,Joseph Robert | Senior Manager | 9/27/2023 | US State and Local Tax | Drafted e-mail correspondence to M. Cilia (FTX) regarding the proposed findings from the New York State sales tax audit. | 0.60 | 683.00 | 409.80 |
| Bost,Anne | Managing Director | 9/28/2023 | Transfer Pricing | Meeting to discuss status of pending transfer pricing deliverables EY Attendees: A. Bost, D. McComber, G. Stefano, P. Billings | 0.30 | 814.00 | 244.20 |
| McComber,Donna | National Partner/Principal | 9/28/2023 | Transfer Pricing | Meeting to discuss status of pending transfer pricing deliverables EY Attendees: A. Bost, D. McComber, G. Stefano, P. Billings | 0.30 | 1,040.00 | 312.00 |
| Di Stefano,Giulia | Senior | 9/28/2023 | Transfer Pricing | Meeting to discuss status of pending transfer pricing deliverables EY Attendees: A. Bost, D. McComber, G. Stefano, P. Billings | 0.30 | 415.00 | 124.50 |
| Billings,Phoebe | Manager | 9/28/2023 | Transfer Pricing | Internal status call to discuss the overall status of transfer pricing deliverables | 0.30 | 551.00 | 165.30 |
| Socratous,Christoforos | Partner/Principal | 9/28/2023 | Non US Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 866.00 | 433.00 |
| Tyllirou,Christiana | Manager | 9/28/2023 | Non US Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 551.00 | 275.50 |
| Tsikkouris,Anastasios | Manager | 9/28/2023 | Non US Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 551.00 | 275.50 |
| Papachristodoulou,Elpida | Senior Manager | 9/28/2023 | Value Added Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 683.00 | 341.50 |
| Liassides,Petros | Partner/Principal | 9/28/2023 | Non US Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 866.00 | 433.00 |
| Skarou,Tonia | Senior | 9/28/2023 | Non US Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 415.00 | 207.50 |
| Zhuo,Melody | Staff | 9/28/2023 | US International Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 236.00 | 118.00 |
| Bailey,Doug | Partner/Principal | 9/28/2023 | US International Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 866.00 | 433.00 |
| Lovelace,Lauren | Partner/Principal | 9/28/2023 | US International Tax | Discussion of Cyprus tax consequences for liquidation of FTX subsidiaries. EY Attendees: C. Tyllirou, A. Tsikkouris, C. Socratous, E. Papachristodoulou, D. Bailey, L. Lovelace, M. Zhuo, P. Liassides, T. Skarou | 0.50 | 866.00 | 433.00 |
| Short,Victoria | Manager | 9/28/2023 | Payroll Tax | Weekly meeting with FTX on information request documentation due 9/29 and specifically spoke about stock plan EY Attendees: K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker, V. Short Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.80 | 551.00 | 440.80 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|----------------------------|-----------------|--------------------------------------|---|------|-------------|-----------------------|
| Lowery,Kristie L | National Partner/Principal | 9/28/2023 | Payroll Tax | Weekly meeting with FTX on information request documentation due 9/29 and specifically spoke about stock plan EY Attendees: K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker, V. Short Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.80 | 1,040.00 | 832.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/28/2023 | Payroll Tax | Weekly meeting with FTX on information request documentation due 9/29 and specifically spoke about stock plan EY Attendees: K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker, V. Short Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.80 | 415.00 | 332.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/28/2023 | Payroll Tax | Weekly meeting with FTX on information request documentation due 9/29 and specifically spoke about stock plan EY Attendees: K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker, V. Short Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.80 | 683.00 | 546.40 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/28/2023 | Payroll Tax | Weekly meeting with FTX on information request documentation due 9/29 and specifically spoke about stock plan EY Attendees: K. Wrenn, K. Fitzgerald, K. Lowery, R. Walker, V. Short Other Attendees: K. Schultea (FTX), L. Barrios (FTX), F. Buenrostro (FTX) | 0.80 | 866.00 | 692.80 |
| Short,Victoria | Manager | 9/28/2023 | Payroll Tax | Internal meeting on updating information request excel for employment tax IDR EY Attendees: V. Short, K. Wrenn | 0.50 | 551.00 | 275.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/28/2023 | Payroll Tax | Internal meeting on updating information request excel for employment tax IDR EY Attendees: V. Short, K. Wrenn | 0.50 | 683.00 | 341.50 |
| Short,Victoria | Manager | 9/28/2023 | Payroll Tax | Internal meeting on employment tax information request regarding stock plans EY Attendees: V. Short, K. Wrenn, K. Fitzgerald | 0.70 | 551.00 | 385.70 |
| Fitzgerald,Kaitlin Rose | Senior | 9/28/2023 | Payroll Tax | Internal meeting on employment tax information request regarding stock plans EY Attendees: V. Short, K. Wrenn, K. Fitzgerald | 0.70 | 415.00 | 290.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/28/2023 | Payroll Tax | Internal meeting on employment tax information request regarding stock plans EY Attendees: V. Short, K. Wrenn, K. Fitzgerald | 0.70 | 683.00 | 478.10 |
| Bost,Anne | Managing Director | 9/28/2023 | Transfer Pricing | Meeting to discuss pending tax issues EY Attendees: A. Bost, D. Katsnelson, D. McComber, D. Bailey, G. Stefano, L. Lovelace, P. Billings | 0.30 | 814.00 | 244.20 |
| Shea JR,Thomas M | Partner/Principal | 9/28/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: T. Shea, C. Ancona, B. Mistler, K. Lowery, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 1.00 | 866.00 | 866.00 |
| McComber,Donna | National Partner/Principal | 9/28/2023 | Transfer Pricing | Meeting to discuss pending tax issues EY Attendees: A. Bost, D. Katsnelson, D. McComber, D. Bailey, G. Stefano, L. Lovelace, P. Billings | 0.30 | 1,040.00 | 312.00 |
| Mistler,Brian M | Manager | 9/28/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: T. Shea, C. Ancona, B. Mistler, K. Lowery, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 1.00 | 551.00 | 551.00 |
| Ancona,Christopher | Senior | 9/28/2023 | Project Management Office Transition | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: T. Shea, C. Ancona, B. Mistler, K. Lowery, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 1.00 | 415.00 | 415.00 |
| Katsnelson,David | Senior Manager | 9/28/2023 | Transfer Pricing | Meeting to discuss pending tax issues EY Attendees: A. Bost, D. Katsnelson, D. McComber, D. Bailey, G. Stefano, L. Lovelace, P. Billings | 0.30 | 683.00 | 204.90 |
| Di Stefano,Giulia | Senior | 9/28/2023 | Transfer Pricing | Meeting to discuss pending tax issues EY Attendees: A. Bost, D. Katsnelson, D. McComber, D. Bailey, G. Stefano, L. Lovelace, P. Billings | 0.30 | 415.00 | 124.50 |
| Bailey,Doug | Partner/Principal | 9/28/2023 | US International Tax | Meeting to discuss pending tax issues EY Attendees: A. Bost, D. Katsnelson, D. McComber, D. Bailey, G. Stefano, L. Lovelace, P. Billings | 0.30 | 866.00 | 259.80 |
| Lovelace,Lauren | Partner/Principal | 9/28/2023 | US International Tax | Meeting to discuss pending tax issues EY Attendees: A. Bost, D. Katsnelson, D. McComber, D. Bailey, G. Stefano, L. Lovelace, P. Billings | 0.30 | 866.00 | 259.80 |
| Billings,Phoebe | Manager | 9/28/2023 | Transfer Pricing | Meeting to discuss pending tax issues EY Attendees: A. Bost, D. Katsnelson, D. McComber, D. Bailey, G. Stefano, L. Lovelace, P. Billings | 0.30 | 551.00 | 165.30 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|-------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Scott,James | Client Serving Contractor JS | 9/28/2023 | US Income Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: T. Shea, C. Ancona, B. Mistler, K. Lowery, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 1.00 | 600.00 | 600.00 |
| Lowery,Kristie L. | National Partner/Principal | 9/28/2023 | Payroll Tax | Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items. EY Attendees: T. Shea, C. Ancona, B. Mistler, K. Lowery, J. Scott Other Attendees: M. Cilia (FTX), K. Schultea (FTX) | 1.00 | 1,040.00 | 1,040.00 |
| Billings,Phoebe | Manager | 9/28/2023 | Transfer Pricing | Internal call to discuss the possibility of Hong Kong entities being classified as a permanent establishment | 0.30 | 551.00 | 165.30 |
| Shea JR,Thomas M | Partner/Principal | 9/28/2023 | US Income Tax | Meeting to prepare for governance discussion with FTX executive committee EY Attendees: C. Ancona, T. Shea | 1.20 | 866.00 | 1,039.20 |
| Ancona,Christopher | Senior | 9/28/2023 | Project Management Office Transition | Meeting to prepare for governance discussion with FTX executive committee EY Attendees: C. Ancona, T. Shea | 1.20 | 415.00 | 498.00 |
| Staromiejska,Kinga | Senior Manager | 9/28/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller | 0.60 | 683.00 | 409.80 |
| MacLean,Corrie | Senior | 9/28/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller | 0.60 | 415.00 | 249.00 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller | 0.60 | 551.00 | 330.60 |
| Knoeller,Thomas J. | Client Serving Contractor TJK | 9/28/2023 | Non US Tax | Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska, T. Knoeller | 0.60 | 430.00 | 258.00 |
| MacLean,Corrie | Senior | 9/28/2023 | Non US Tax | Meeting to review and update fees for PSMs. EY Attendees: C. MacLean, D. Hammon | 0.50 | 415.00 | 207.50 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Meeting to review and update fees for PSMs. EY Attendees: C. MacLean, D. Hammon | 0.50 | 551.00 | 275.50 |
| Asim,Malik Umer | Senior | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX project updates, issues, risk and action items with regards to statutory financial statement deadlines applicable to FTX. EY Attendees: A. Mathew, M. Asim | 0.50 | 415.00 | 207.50 |
| John Mathew,Abel | Senior | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX project updates, issues, risk and action items with regards to statutory financial statement deadlines applicable to FTX. EY Attendees: A. Mathew, M. Asim | 0.50 | 415.00 | 207.50 |
| Hall,Emily Melissa | Senior | 9/28/2023 | US State and Local Tax | 9/28 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 415.00 | 207.50 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | 9/28 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 551.00 | 275.50 |
| Molnar,Evgeniya | Senior | 9/28/2023 | US State and Local Tax | 9/28 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 415.00 | 207.50 |
| Eikenes,Ryan | Staff | 9/28/2023 | US State and Local Tax | 9/28 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 236.00 | 118.00 |

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period September 2023 through September 30, 2023

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Bieganski, Walter | Client Serving Contractor WB | 9/28/2023 | US State and Local Tax | 9/28 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 200.00 | 100.00 |
| Gabison, Salome | Staff | 9/28/2023 | US State and Local Tax | 9/28 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, E. Molnar, R. Eikenes, S. Gabison, W. Bieganski | 0.50 | 236.00 | 118.00 |
| Hall, Emily Melissa | Senior | 9/28/2023 | US State and Local Tax | Call to walk through combined return workpaper updates for FTX entities. EY Attendees: E. Hall, R. Eikenes, S. Gabison | 0.30 | 415.00 | 124.50 |
| Eikenes, Ryan | Staff | 9/28/2023 | US State and Local Tax | Call to walk through combined return workpaper updates for FTX entities. EY Attendees: E. Hall, R. Eikenes, S. Gabison | 0.30 | 236.00 | 70.80 |
| Gabison, Salome | Staff | 9/28/2023 | US State and Local Tax | Call to walk through combined return workpaper updates for FTX entities. EY Attendees: E. Hall, R. Eikenes, S. Gabison | 0.30 | 236.00 | 70.80 |
| Hall, Emily Melissa | Senior | 9/28/2023 | US State and Local Tax | Internal call to walk through federal taxable income starting point for combined returns and discuss supporting documentation for modifications in the workpapers. EY Attendees: E. Hall, E. Zheng, W. Bieganski | 0.50 | 415.00 | 207.50 |
| Zheng, Eva | Manager | 9/28/2023 | US State and Local Tax | Internal call to walk through federal taxable income starting point for combined returns and discuss supporting documentation for modifications in the workpapers. EY Attendees: E. Hall, E. Zheng, W. Bieganski | 0.50 | 551.00 | 275.50 |
| Bieganski, Walter | Client Serving Contractor WB | 9/28/2023 | US State and Local Tax | Internal call to walk through federal taxable income starting point for combined returns and discuss supporting documentation for modifications in the workpapers. EY Attendees: E. Hall, E. Zheng, W. Bieganski | 0.50 | 200.00 | 100.00 |
| Mosdzin, Dennis | Senior Manager | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading GmbH Call regarding not going concern and necessary documents EY Attendees: D. Mosdzin Other Attendees: juerg@ftx.com | 0.30 | 683.00 | 204.90 |
| Cummings, Amanda | Senior Manager | 9/28/2023 | IRS Audit Matters | Review and process TY20 payment details for FTX Entity/Entities to generate vendor matrix as part of IDR response | 2.00 | 683.00 | 1,366.00 |
| Huang, Yuan | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Adjust salaries for 2022 | 0.50 | 236.00 | 118.00 |
| Knüwer, Stephanie | Senior Manager | 9/28/2023 | Non US Tax | FTX Trading GmbH TR 2021 - Alignment Call with EY ACR Team to get informed about the late adjustments in the 2021 FS and impact on drafted 2021 TR | 0.70 | 683.00 | 478.10 |
| Tsikkouris, Anastasios | Manager | 9/28/2023 | Non US Tax | Call with the Director of FTX Crypto and FTX EMEA in relation to their tax compliance matters. | 0.30 | 551.00 | 165.30 |
| Tsikkouris, Anastasios | Manager | 9/28/2023 | Non US Tax | Review of the replies to the questions raised from the prime team on the direct tax comments provided for the FTX Cash Planning proposal involving Innovatia Ltd. | 0.80 | 551.00 | 440.80 |
| Papachristodoulou, Elpida | Senior Manager | 9/28/2023 | Value Added Tax | Follow up emails and calls with Jurg Bavaud for the signature of the forms and content, and expected next steps | 0.20 | 683.00 | 136.60 |
| Liassides, Petros | Partner/Principal | 9/28/2023 | Non US Tax | Review of the replies to the questions raised from the prime team on the direct tax comments provided for the FTX Cash Planning proposal involving Innovatia Ltd following manager's review. | 0.40 | 866.00 | 346.40 |
| Skarou, Tonia | Senior | 9/28/2023 | Non US Tax | Drafting of the replies to the questions raised from the prime team on the direct tax comments provided for the FTX Cash Planning proposal involving Innovatia Ltd. | 1.60 | 415.00 | 664.00 |
| Skarou, Tonia | Senior | 9/28/2023 | Non US Tax | Call with manager as to review the replies to the questions raised from the prime team on the direct tax comments provided for the FTX Cash Planning proposal involving Innovatia Ltd (attendees A. Tsikkouris (EY) and T. Skarou (EY)). | 0.80 | 415.00 | 332.00 |
| Skarou, Tonia | Senior | 9/28/2023 | Non US Tax | Preparation of the relevant documents as for FTX Crypto Services Limited to submit a manual request to retrieve its TAXIS net credentials | 0.70 | 415.00 | 290.50 |
| Skarou, Tonia | Senior | 9/28/2023 | Non US Tax | Preparation of the relevant documents as for FTX EMEA Limited to submit a manual request to retrieve its unique registration number to be in a position to registered with the taxis net platform | 0.90 | 415.00 | 373.50 |
| Skarou, Tonia | Senior | 9/28/2023 | Non US Tax | Draft an email to the tax authorities as to request for both FTX Crypto Services Limited and FTX EMEA Limited to regain access to their TAXIS net account | 0.40 | 415.00 | 166.00 |
| Bost, Anne | Managing Director | 9/28/2023 | Transfer Pricing | Read and respond to various emails | 0.70 | 814.00 | 569.80 |
| Bost, Anne | Managing Director | 9/28/2023 | Transfer Pricing | Review research on pending tax issues | 0.90 | 814.00 | 732.60 |
| Healy, John | Senior Manager | 9/28/2023 | IRS Audit Matters | Review IDR production and communicate with B. Mistler about final status | 1.00 | 683.00 | 683.00 |
| Healy, John | Senior Manager | 9/28/2023 | IRS Audit Matters | Call with IRS examiner RE exam status and associated prep and follow-up | 0.70 | 683.00 | 478.10 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|----------------------------|-----------------|---|---|------|-------------|-----------------------|
| Healy,John | Senior Manager | 9/28/2023 | IRS Audit Matters | Final review and correspondence with D. Hariton re: written response to DOJ | 0.90 | 683.00 | 614.70 |
| Flagg,Nancy A. | Managing Director | 9/28/2023 | US State and Local Tax | Schedule out and align New York sales and use tax final audit assessment notice with original claim to identify claim amendments required | 0.40 | 814.00 | 325.60 |
| Borts,Michael | Managing Director | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Continue to review Germany 2022 and 2021 adjustments in light of Jan/Feb MORs | 0.90 | 814.00 | 732.60 |
| Shea JR,Thomas M | Partner/Principal | 9/28/2023 | US Income Tax | Prepare for meeting to discuss Business As Usual ("BAU")/Tax support model going forward -- included final review of materials and reports, review of One Global Methodology platform | 2.60 | 866.00 | 2,251.60 |
| Shea JR,Thomas M | Partner/Principal | 9/28/2023 | US Income Tax | Final review and correspondence with D. Hariton re: written response to DOJ | 1.60 | 866.00 | 1,385.60 |
| Craven,Simone | Manager | 9/28/2023 | Non US Tax | Follow up with Irish tax revenue and Irish counsel and admin | 0.50 | 551.00 | 275.50 |
| Dugassee,Annie | Manager | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of IBC obligations as per IBC Act | 2.60 | 551.00 | 1,432.60 |
| McComber,Donna | National Partner/Principal | 9/28/2023 | Transfer Pricing | Work on intercompany services benefit tests for post bankruptcy tasks | 1.60 | 1,040.00 | 1,664.00 |
| Short,Victoria | Manager | 9/28/2023 | Payroll Tax | Update IDR excel for stock equity plans for audit due 9/29 | 1.70 | 551.00 | 936.70 |
| Bailey,Doug | Partner/Principal | 9/28/2023 | Tax Advisory | Continued work on tax ownership scenarios and related analysis | 3.10 | 866.00 | 2,684.60 |
| Bailey,Doug | Partner/Principal | 9/28/2023 | Tax Advisory | Additional work on various IDR responses | 1.60 | 866.00 | 1,385.60 |
| Bruns,Alexander | Senior Manager | 9/28/2023 | Non US Tax | Annual VAT return 2021: Disc. Stephanie Knüwer and Dennis Mosdzin regarding the tax base for outgoing services. | 0.50 | 683.00 | 341.50 |
| Katelas,Andreas | Manager | 9/28/2023 | Tax Advisory | Reviewed IDR requests for foreign entities and drafted responses to IRS | 1.80 | 551.00 | 991.80 |
| Glatstein,Arielle | Senior | 9/28/2023 | US International Tax | Research re: IIR, STTR, QDMT, CrBR safe harbors, etc. and updates to Pillar Two ppt deck | 3.50 | 415.00 | 1,452.50 |
| Cassandra Gonzalez-Canal | Senior | 9/28/2023 | Transfer Pricing | Drafted fourth part of the second internal memos for tax matters | 1.20 | 415.00 | 498.00 |
| Cassandra Gonzalez-Canal | Senior | 9/28/2023 | Transfer Pricing | Began drafting introduction for third internal memo for tax matters | 1.60 | 415.00 | 664.00 |
| Cassandra Gonzalez-Canal | Senior | 9/28/2023 | Transfer Pricing | Began reviewing relevant information for third internal memo for tax matters | 3.10 | 415.00 | 1,286.50 |
| Mistler,Brian M | Manager | 9/28/2023 | IRS Audit Matters | Revise IDR responses due 9/30 | 3.10 | 551.00 | 1,708.10 |
| Mistler,Brian M | Manager | 9/28/2023 | US Income Tax | Research re: reporting obligations for foreign persons | 0.50 | 551.00 | 275.50 |
| Mistler,Brian M | Manager | 9/28/2023 | IRS Audit Matters | Review of information for CAS-12 IDR | 0.90 | 551.00 | 495.90 |
| Mistler,Brian M | Manager | 9/28/2023 | IRS Audit Matters | Meeting with M. Cilia and R. Hoskins (RLKS) to discuss general ledger data. | 0.50 | 551.00 | 275.50 |
| Garcia,Cassey | Senior | 9/28/2023 | US International Tax | Reviewed bank account scoping and prepared the CD Matrix to determine in scope accounts for the FBAR signature or other authority filings. | 3.90 | 415.00 | 1,618.50 |
| Ancona,Christopher | Senior | 9/28/2023 | Project Management Office Transition | Updates to master repository ahead of call with FTX | 2.10 | 415.00 | 871.50 |
| Ancona,Christopher | Senior | 9/28/2023 | Project Management Office Transition | Preparation of materials for meeting with M. Cilia (FTX) and K. Schulte (FTX) | 3.50 | 415.00 | 1,452.50 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Correspondences regarding FY22 compliance for FTX (Gibraltar) Ltd. (proposed solution for signing off on the tax return/balance sheet given the director issue, confirmation a CbCR notification is not required) | 1.60 | 551.00 | 881.60 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Correspondences concerning the bookkeeping, financials and MORs of the foreign entities (allocation of EY fees across related subsidiary debtors, FY21 financials for Germany, December 22 and January 23 TBs for German and Swiss entities, | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Coordination of finalization of FY21 and FY22 tax returns and balance for Zubr (Gibraltar) | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Review of tax implications for the proposed plan to liquidate entities in Japan and Gibraltar | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Correspondences regarding tax filings for the foreign entities (Hong Kong employer salaries tax filings, September payment remittance for Gibraltar payroll tax/social insurance) | 0.40 | 551.00 | 220.40 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Correspondences relating to the due diligence for the foreign workstreams (exchange controls compliance obligations for India, requirement to register for consumption taxes in Japan) | 0.30 | 551.00 | 165.30 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Correspondences regarding the budget for the foreign workstreams | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Correspondences concerning the change request process for Phase 2 of the engagement | 0.30 | 551.00 | 165.30 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/28/2023 | Non US Tax | Correspondence regarding clarifications to the scope summary for the non-US indirect tax workstream | 0.50 | 551.00 | 275.50 |
| Perez,Ellen Joy | Senior | 9/28/2023 | Non US Tax | ZUBR Exchange Limited - Submission of Tax return 2021 to the Tax Office | 0.50 | 415.00 | 207.50 |
| Perez,Ellen Joy | Senior | 9/28/2023 | Non US Tax | ZUBR Exchange Limited - Submission of Tax return 2022 to the Tax Office | 0.50 | 415.00 | 207.50 |
| Perez,Ellen Joy | Senior | 9/28/2023 | Non US Tax | ZUBR Exchange Limited - Submission of CBCR notification 2022 to the Tax Office | 0.50 | 415.00 | 207.50 |
| Perez,Ellen Joy | Senior | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX (Gibraltar) Limited - Preparation of Abridged Balance sheet 2022 | 1.00 | 415.00 | 415.00 |
| Perez,Ellen Joy | Senior | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX (Gibraltar) Limited - Trial balance 2022 | 3.00 | 415.00 | 1,245.00 |
| Perez,Ellen Joy | Senior | 9/28/2023 | Non US Tax | FTX (Gibraltar) Limited- Preparation of Tax return 2022 | 1.00 | 415.00 | 415.00 |
| Hall,Emily Melissa | Senior | 9/28/2023 | US State and Local Tax | Began initial preparation of West Virginia super-combined return in OneSource Tax software. | 3.90 | 415.00 | 1,618.50 |
| Hall,Emily Melissa | Senior | 9/28/2023 | US State and Local Tax | Cleared West Virginia validation errors in OneSource Tax software. | 0.80 | 415.00 | 332.00 |
| Hall,Emily Melissa | Senior | 9/28/2023 | US State and Local Tax | Cleared Wisconsin validation errors in OneSource Tax software. | 0.60 | 415.00 | 249.00 |
| Hall,Emily Melissa | Senior | 9/28/2023 | US State and Local Tax | Completed remaining Wisconsin entries in OneSource; printed draft return; compared contents of return with workpaper. | 1.60 | 415.00 | 664.00 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Review and revise VT workbook | 0.90 | 551.00 | 495.90 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Prepare VT return in OneSource | 2.80 | 551.00 | 1,542.80 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Review and revise WI workbook | 1.10 | 551.00 | 606.10 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Prepare WI return in OneSource | 2.70 | 551.00 | 1,487.70 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Review and revise KY workbook | 0.90 | 551.00 | 495.90 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Prepare KY return in OneSource | 2.50 | 551.00 | 1,377.50 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Review and revise MI workbook | 1.40 | 551.00 | 771.40 |
| Zheng,Eva | Manager | 9/28/2023 | US State and Local Tax | Prepare MI return in OneSource | 2.30 | 551.00 | 1,267.30 |
| Molnar,Evgeniya | Senior | 9/28/2023 | US State and Local Tax | Finish updating unitary returns and workbook per 2nd reviewer comments ID, CO, KS | 2.20 | 415.00 | 913.00 |
| Molnar,Evgeniya | Senior | 9/28/2023 | US State and Local Tax | Update Kansas unitary return in One Source tax software to agree with reviewer comments | 2.40 | 415.00 | 996.00 |
| Molnar,Evgeniya | Senior | 9/28/2023 | US State and Local Tax | Assisting preparers in clearing diagnostic report in One Source Tax Software for unitary returns via teams | 1.30 | 415.00 | 539.50 |
| Di Stefano,Giulia | Senior | 9/28/2023 | Transfer Pricing | Started drafting outline for memorandum | 3.90 | 415.00 | 1,618.50 |
| Di Stefano,Giulia | Senior | 9/28/2023 | Transfer Pricing | Continued drafting outline for memorandum | 2.40 | 415.00 | 996.00 |
| Scott,James | Client Serving Contractor JS | 9/28/2023 | US Income Tax | Preparation and review of deliverables relating to compliance and consulting update | 1.60 | 600.00 | 960.00 |
| Scott,James | Client Serving Contractor JS | 9/28/2023 | US Income Tax | Update PMO slide for tax | 0.30 | 600.00 | 180.00 |
| Allen,Jenefier Michelle | Staff | 9/28/2023 | Non US Tax | OGM - Review functionality with Christopher before client presentation | 0.30 | 236.00 | 70.80 |
| Lowery,Kristie L | National Partner/Principal | 9/28/2023 | Payroll Tax | Timeline for former executive's Wage and Tax Statement that was issued by Alameda Research LLC. When last pay statement was issued for regular compensation and presumed transfer to Hong Kong and the Bahamas. | 1.10 | 1,040.00 | 1,144.00 |
| Fitzgerald,Kaitlin Rose | Senior | 9/28/2023 | Payroll Tax | Review final equity analysis for document request for federal audit for pre-acquisition equity plans | 0.50 | 415.00 | 207.50 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/28/2023 | Payroll Tax | Outline of open questions on Blockfolio pre-acquisition equity review. | 1.40 | 683.00 | 956.20 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/28/2023 | Payroll Tax | Equity exposure analysis payroll tax calculations for Blockfolio. | 2.30 | 683.00 | 1,570.90 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/28/2023 | Payroll Tax | Acquisition agreement information data gathering for Kathy Schulte (FTX). | 0.80 | 683.00 | 546.40 |
| Odermatt,Jasmin | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Abacus client update and check of update protocol for all 3 clients in Abacus | 0.80 | 236.00 | 188.80 |
| Zhuo,Melody | Staff | 9/28/2023 | US International Tax | Liquidation Planning Technical Analysis | 3.50 | 236.00 | 826.00 |
| Devona Bahadur,Michele | Senior Manager | 9/28/2023 | Non US Tax | Drafting letter to Cayman tax authority | 0.80 | 683.00 | 546.40 |
| Rumford,Neil | Partner/Principal | 9/28/2023 | Non US Tax | Preparation of CbCR return & related comms | 0.30 | 866.00 | 259.80 |
| Rumford,Neil | Partner/Principal | 9/28/2023 | Non US Tax | Updating FTX (Gibraltar) tax return FY2022 and abridged balance sheet for tax filing for signature by Mary Cilia, forwarding to D Hammon, EY US | 0.50 | 866.00 | 433.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|-------------------|-----------------|---|--|------|-------------|-----------------------|
| Billings,Phoebe | Manager | 9/28/2023 | Transfer Pricing | Drafting an email to the Hong Kong tax desk in New York to inquire about the Hong Kong transfer pricing legislation | 0.50 | 551.00 | 275.50 |
| Walker,Rachael Leigh Braswell | Partner/Principal | 9/28/2023 | Payroll Tax | Analyze equity exposure | 1.20 | 866.00 | 1,039.20 |
| Hayashi,Rina | Senior | 9/28/2023 | Transfer Pricing | Updating the summary of intercompany agreements in relation to Japan TP Local File Support for FTX Japanese entities | 2.50 | 415.00 | 1,037.50 |
| Ryan,Andersen | Staff | 9/28/2023 | Transfer Pricing | CBCR currency conversion and addressing comments | 1.00 | 236.00 | 236.00 |
| Eikenes,Ryan | Staff | 9/28/2023 | US State and Local Tax | Uploaded updated workpaper support tabs to FTX unitary workpapers. | 1.80 | 236.00 | 424.80 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for NJ | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for AK | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for AZ | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for KS | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for MA | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for HI | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for ME | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for MI | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for DC | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for IL | 0.20 | 236.00 | 47.20 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for CO | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for CT | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for ID | 0.30 | 236.00 | 70.80 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for KY | 0.10 | 236.00 | 23.60 |
| Gabison,Salome | Staff | 9/28/2023 | US State and Local Tax | Super Combined Workpaper Tab from the Federal Taxable Income Tax to the 163j tab for CA | 0.10 | 236.00 | 23.60 |
| Huang,Ricki | Senior | 9/28/2023 | IRS Audit Matters | Draft IDR batch 4 written response | 2.00 | 415.00 | 830.00 |
| Mosdzin,Dennis | Senior Manager | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | FTX Trading GmbH Preparing wording for the compilation report 2021 regarding Chapter 11 and e-mail for the client asking for feedback. | 1.50 | 683.00 | 1,024.50 |
| Mosdzin,Dennis | Senior Manager | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Call with S. Knuewer and A. Bruns regarding VAT and CIT and the status of the financial statements | 0.80 | 683.00 | 546.40 |
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting with Dennis to discuss not going concern for financial statement 2021 after cancel booking the accrual of EY fees | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Booking bank statement September 2023 Klarpay Switzerland | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update the working paper of financial statement 2021 after cancel booking accruals of EY fees | 1.30 | 236.00 | 306.80 |
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update the working paper of financial statement 2022 after cancel booking accruals of EY fees | 1.70 | 236.00 | 401.20 |
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Cancel the booking of health insurance AOK in account trade payable intercompany 3510 in Date ERP | 0.20 | 236.00 | 47.20 |
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Update the working paper of financial statement 2022 after new calculation of cash receivable from inter company | 1.00 | 236.00 | 236.00 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|------------------------------|-----------------|---|--|------|-------------|-----------------------|
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze to formulate the content of not going concern for financial statement 2021 | 0.50 | 236.00 | 118.00 |
| Nguyen,Thinh | Staff | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis to formulate the content of not going concern in financial statement 2021 | 0.40 | 236.00 | 94.40 |
| Hernandez,Nancy I. | Senior Manager | 9/28/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of open items along with EY local teams on the monthly accounting reports for Germany and Switzerland | 0.50 | 683.00 | 341.50 |
| Borts,Michael | Managing Director | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Meeting to review FTX liquidation entities Simpson, Evan S. (S&C), Nancy I Hernandez (EY) Johnston, David (A&M),Mary Ciliai (RLKS),David L Hammon (EY), Kranzley, Alexa J. (S&C), M. Borts | 0.50 | 814.00 | 407.00 |
| Staromiejska,Kinga | Senior Manager | 9/29/2023 | Non US Tax | Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.50 | 683.00 | 341.50 |
| MacLean,Corrie | Senior | 9/29/2023 | Non US Tax | Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.50 | 415.00 | 207.50 |
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, K. Staromiejska | 0.50 | 551.00 | 275.50 |
| Bost,Anne | Managing Director | 9/29/2023 | Transfer Pricing | Call to discuss allocation key for post-bankruptcy cost allocation memo EY Attendees: D. Katsnelson, A. Bost, G. Stefano | 0.90 | 814.00 | 732.60 |
| Di Stefano,Giulia | Senior | 9/29/2023 | Transfer Pricing | Call to discuss allocation key for post-bankruptcy cost allocation memo EY Attendees: D. Katsnelson, A. Bost, G. Stefano | 0.90 | 415.00 | 373.50 |
| Raulli,Lindsay Elizabeth | Senior Manager | 9/29/2023 | US International Tax | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 683.00 | 341.50 |
| Katelas,Andreas | Manager | 9/29/2023 | Tax Advisory | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 551.00 | 275.50 |
| Glattstein,Arielle | Senior | 9/29/2023 | US International Tax | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 415.00 | 207.50 |
| Zhuo,Melody | Staff | 9/29/2023 | US International Tax | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 236.00 | 118.00 |
| Nunez,Paloma | Senior Manager | 9/29/2023 | Tax Advisory | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 683.00 | 341.50 |
| Ortiz,Daniella | Staff | 9/29/2023 | US International Tax | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 236.00 | 118.00 |
| Bailey,Doug | Partner/Principal | 9/29/2023 | US International Tax | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 866.00 | 433.00 |
| Lovelace,Lauren | Partner/Principal | 9/29/2023 | US International Tax | Discussion of FTX Pillar 2 considerations. EY Attendees: A. Katelas, A. Glattstein, C. Vacheron, D. Ortiz, D. Bailey, K. Cadugan, L. Lovelace, L. Raulli, M. Zhuo, P. Nunez | 0.50 | 866.00 | 433.00 |
| Hall,Emily Melissa | Senior | 9/29/2023 | US State and Local Tax | 9/29 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, R. Eikenes, S. Gabison, W. Bieganski | 0.80 | 415.00 | 332.00 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | 9/29 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, R. Eikenes, S. Gabison, W. Bieganski | 0.80 | 551.00 | 440.80 |
| Eikenes,Ryan | Staff | 9/29/2023 | US State and Local Tax | 9/29 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, R. Eikenes, S. Gabison, W. Bieganski | 0.80 | 236.00 | 188.80 |
| Bieganski,Walter | Client Serving Contractor WB | 9/29/2023 | US State and Local Tax | 9/29 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, R. Eikenes, S. Gabison, W. Bieganski | 0.80 | 200.00 | 160.00 |

Exhibit A**Financial Oversight and Management Board for Puerto Rico****Summary of Fees by Professional****For the Period September 2023 through September 30, 2023**

| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------------|------------------------------|-----------------|---|---|------|-------------|-----------------------|
| Gabison,Salome | Staff | 9/29/2023 | US State and Local Tax | 9/29 daily state and local tax touchpoint call to walk through tax return updates and questions. EY Attendees: E. Hall, E. Zheng, R. Eikenes, S. Gabison, W. Bieganski | 0.80 | 236.00 | 188.80 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | Internal call to discuss about state tax matters EY Attendees: E. Zheng, W. Bieganski | 0.60 | 551.00 | 330.60 |
| Bieganski,Walter | Client Serving Contractor WB | 9/29/2023 | US State and Local Tax | Internal call to discuss about state tax matters EY Attendees: E. Zheng, W. Bieganski | 0.60 | 200.00 | 120.00 |
| Nunez,Paloma | Senior Manager | 9/29/2023 | Tax Advisory | Prepare email with Pillar 2 background and relevant questions to assess Pillar 2 considerations for FTX. | 0.80 | 683.00 | 546.40 |
| Knüwer,Stephanie | Senior Manager | 9/29/2023 | Non US Tax | FTX Trading GmbH TR 2021 & Filing extension Update Call with D. Hammon (EY) | 0.30 | 683.00 | 204.90 |
| Bost,Anne | Managing Director | 9/29/2023 | Transfer Pricing | Begin to review memo to support tax filing position 2 | 0.40 | 814.00 | 325.60 |
| Bost,Anne | Managing Director | 9/29/2023 | Transfer Pricing | Read and respond to various emails | 0.60 | 814.00 | 488.40 |
| Bost,Anne | Managing Director | 9/29/2023 | Transfer Pricing | Begin to review memo to support tax filing position 1 | 1.20 | 814.00 | 976.80 |
| Healy,John | Senior Manager | 9/29/2023 | IRS Audit Matters | Final review and revisions and submission to the IRS of responses to FP-2, CAS 12, CBA-2, and CBA-3 | 3.90 | 683.00 | 2,663.70 |
| Borts,Michael | Managing Director | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of Germany/Switzerland MORs w/ offsetting adjustments as well as 2022 FS statements | 0.60 | 814.00 | 488.40 |
| Shea JR,Thomas M | Partner/Principal | 9/29/2023 | US Income Tax | Internal correspondence with Tax Quality and GC re: review of 502 motion | 2.30 | 866.00 | 1,991.80 |
| Shea JR,Thomas M | Partner/Principal | 9/29/2023 | US Income Tax | Final review and updates to 502 motion | 1.30 | 866.00 | 1,125.80 |
| McComber,Donna | National Partner/Principal | 9/29/2023 | Transfer Pricing | Work on allocation keys for services performed to entities | 1.50 | 1,040.00 | 1,560.00 |
| Bailey,Doug | Partner/Principal | 9/29/2023 | Tax Advisory | Analysis of FTX customer suit related to asset ownership and related materials | 2.20 | 866.00 | 1,905.20 |
| Delft,Björn | Partner/Principal | 9/29/2023 | Non US Tax | FTX Germany GmbH: Correspondence with EY central team (D Hammon (EY)) re. The filing of the direct tax return considering the application of extension of filing deadline | 0.30 | 866.00 | 259.80 |
| Katelas,Andreas | Manager | 9/29/2023 | Tax Advisory | Finalized IDR responses to IRS for foreign entities and information returns | 2.00 | 551.00 | 1,102.00 |
| Glattstein,Arielle | Senior | 9/29/2023 | US International Tax | Outlined background of Pillar Two rules and documented questions to best determine the scope of the Pillar Two rules to FTX | 1.50 | 415.00 | 622.50 |
| Glattstein,Arielle | Senior | 9/29/2023 | US International Tax | Preparation of PPT re: Pillar Two tax implications | 2.00 | 415.00 | 830.00 |
| Cassandra Gonzalez-Canal | Senior | 9/29/2023 | Transfer Pricing | Continued reviewing relevant information pertaining to the drafting of the third internal memo for tax matters | 1.10 | 415.00 | 456.50 |
| Cassandra Gonzalez-Canal | Senior | 9/29/2023 | Transfer Pricing | Conducted initial research for third internal memo for tax matters | 2.60 | 415.00 | 1,079.00 |
| Cassandra Gonzalez-Canal | Senior | 9/29/2023 | Transfer Pricing | Reviewed draft first internal memo ahead of sending for review | 0.80 | 415.00 | 332.00 |
| Cassandra Gonzalez-Canal | Senior | 9/29/2023 | Transfer Pricing | Reviewed draft second internal memo ahead of sending for review | 1.10 | 415.00 | 456.50 |
| Mistler,Brian M | Manager | 9/29/2023 | IRS Audit Matters | Prepare for IDR walkthrough | 2.30 | 551.00 | 1,267.30 |
| Mistler,Brian M | Manager | 9/29/2023 | IRS Audit Matters | Workplan for digital asset activity reporting | 1.10 | 551.00 | 606.10 |
| Mistler,Brian M | Manager | 9/29/2023 | IRS Audit Matters | Drafting and revisions to facts summary and audit timeline | 2.60 | 551.00 | 1,432.60 |
| Figueroa,Carolina S | Senior | 9/29/2023 | Transfer Pricing | Finalization of allocation of expenses agreements | 3.90 | 415.00 | 1,618.50 |
| Figueroa,Carolina S | Senior | 9/29/2023 | Transfer Pricing | Review of allocation of expenses and asset recording analysis | 3.00 | 415.00 | 1,245.00 |
| Garcia,Casey | Senior | 9/29/2023 | US International Tax | Reviewed bank account summary work, and identified additional accounts in scope for the signature authority filers that are in scope for FBAR reporting. | 3.40 | 415.00 | 1,411.00 |
| Ancona,Christopher | Senior | 9/29/2023 | Project Management Office Transition | Adjustments to the FTX Workplan for status changes of deliverables | 2.70 | 415.00 | 1,120.50 |
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | Coordination of filing of the FY22 tax return and balance sheet for FTX (Gibraltar) Ltd. given the director issue | 2.60 | 551.00 | 1,432.60 |
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | Correspondences regarding newly identified issue with the FY21 financials for Germany and impact on ability to file the CIT/VAT returns for the same year | 0.80 | 551.00 | 440.80 |
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | Drafting of agenda for the service delivery (Phase 2) kick-off with the US leads for the foreign workstreams | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | FTX/engagement leadership update on the status of the compliance for the foreign entities | 0.50 | 551.00 | 275.50 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------------------|-----------------|---|---|------|-------------|-----------------------|
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | Review of latest update on the status of the FY22/FY23 financials for the German and Swiss entities | 0.20 | 551.00 | 110.20 |
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | Correspondence concerning miscellaneous items for the foreign entities (clarification regarding the needed to changes to the draft agreement with Tricor to provide support for the Hong Kong and Singapore entities, scope confirmation for Seychelles third-party provider, coordination of call to discuss tax implications of proposed plan to settle intercompany balances for the Turkish entities) | 0.50 | 551.00 | 275.50 |
| Hammon,David Lane | Manager | 9/29/2023 | Non US Tax | Review of A&M rest of world deck | 0.30 | 551.00 | 165.30 |
| Katsnelson,David | Senior Manager | 9/29/2023 | Transfer Pricing | Call to discuss post-bankruptcy allocation key | 0.90 | 683.00 | 614.70 |
| Hall,Emily Melissa | Senior | 9/29/2023 | US State and Local Tax | Initial preparation of West Virginia spreadsheet to be attached with super-combined return. | 0.80 | 415.00 | 332.00 |
| Hall,Emily Melissa | Senior | 9/29/2023 | US State and Local Tax | Cleared Michigan validation errors in OneSource Tax software. | 1.00 | 415.00 | 415.00 |
| Hall,Emily Melissa | Senior | 9/29/2023 | US State and Local Tax | Responded to M. Cilia's email regarding New York tax account online log-in. | 0.30 | 415.00 | 124.50 |
| Hall,Emily Melissa | Senior | 9/29/2023 | US State and Local Tax | Printed West Virginia return and compared contents against the unitary workpaper. | 1.40 | 415.00 | 581.00 |
| Hall,Emily Melissa | Senior | 9/29/2023 | US State and Local Tax | Three separate phone calls with OneSource Tax regarding West Virginia apportionment denominator issue to ensure the proper total receipts are reflected in the apportionment calculation. | 2.40 | 415.00 | 996.00 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | Review and update unitary workbook for FTX entities for following jurisdictions after the discussion with W. Bieganski (EY): AK, AZ, CA, CO | 1.20 | 551.00 | 661.20 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | Review and update unitary workbook for FTX entities for following jurisdictions after the discussion with W. Bieganski (EY): DC, HI, ID, KS, and KY | 1.60 | 551.00 | 881.60 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | Review and update unitary workbook for FTX entities for following jurisdictions after the discussion with W. Bieganski (EY): MI, MN, ND, NE, and NH | 2.20 | 551.00 | 1,212.20 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | Review and update unitary workbook for FTX entities for following jurisdictions after the discussion with W. Bieganski (EY): NM, RI, UT, VT, WI, and WV | 2.10 | 551.00 | 1,157.10 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | Research tax issue and update unitary workbook for FTX entities for CT | 1.90 | 551.00 | 1,046.90 |
| Zheng,Eva | Manager | 9/29/2023 | US State and Local Tax | Review and revise NJ workbook | 1.70 | 551.00 | 936.70 |
| Molnar,Evgeniya | Senior | 9/29/2023 | US State and Local Tax | Start final comparison returns prepared in One source tax software to workbooks prepared by prepare to identify and fix discrepancies. | 3.80 | 415.00 | 1,577.00 |
| Molnar,Evgeniya | Senior | 9/29/2023 | US State and Local Tax | Research tax matter discrepancy between prepared return and unitary workbook for fix entity | 0.80 | 415.00 | 332.00 |
| Di Stefano,Giulia | Senior | 9/29/2023 | Transfer Pricing | Research for DEMPE analysis | 3.00 | 415.00 | 1,245.00 |
| Di Stefano,Giulia | Senior | 9/29/2023 | Transfer Pricing | Continued research for DEMPE analysis | 2.50 | 415.00 | 1,037.50 |
| Leston,Juan | Partner/Principal | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Coordination calls | 0.50 | 866.00 | 433.00 |
| Lowery,Kristie L | National Partner/Principal | 9/29/2023 | Payroll Tax | Review of Blockfolio preacquisition activities and summary to K. Schultea at FTX to determine how to respond to information document request due to the internal revenue service on 9/30/2023. | 2.40 | 1,040.00 | 2,496.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/29/2023 | Payroll Tax | Review of employment tax response preparation for adjustment on Blockfolio. | 1.20 | 683.00 | 819.60 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/29/2023 | Payroll Tax | Finalization of information document request September employment tax audit submission for Blockfolio. | 1.40 | 683.00 | 956.20 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/29/2023 | Payroll Tax | Finalization of information document request September employment tax audit submission for Ledger Holdings. | 2.00 | 683.00 | 1,366.00 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/29/2023 | Payroll Tax | Finalization of information document request September employment tax audit submission for Deck Technologies. | 0.80 | 683.00 | 546.40 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/29/2023 | Payroll Tax | Finalization of information document request September employment tax audit submission for Good Luck Games. | 0.60 | 683.00 | 409.80 |
| Wrenn,Kaitlin Doyle | Senior Manager | 9/29/2023 | Payroll Tax | Finalization of information document request September employment tax audit submission for Alameda. | 1.20 | 683.00 | 819.60 |
| Zhuo,Melody | Staff | 9/29/2023 | US International Tax | Liquidation Planning Notes Update | 1.50 | 236.00 | 354.00 |
| Zhuo,Melody | Staff | 9/29/2023 | US International Tax | Tax Technical Issue Drafting Writeup | 2.00 | 236.00 | 472.00 |
| Rumford,Neil | Partner/Principal | 9/29/2023 | Non US Tax | Filing FTX (Gibraltar) Ltd corporate tax return for FY2022 with Commissioner of Income Tax in Gibraltar | 0.40 | 866.00 | 346.40 |

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| Name | Title | Date of Service | Project Category | Description | Time | Hourly Rate | Total Individual Fees |
|--------------------|------------------------------|-----------------|---|---|----------|-------------|-----------------------|
| Hall,Olivia | Staff | 9/29/2023 | Transfer Pricing | Update and record team member's time | 0.30 | 236.00 | 70.80 |
| Huang,Ricki | Senior | 9/29/2023 | US Income Tax | Discuss with the SALT team subject matter professional and national tax team for the 174 tax adjustment for return accuracy | 2.00 | 415.00 | 830.00 |
| Mosdzin,Dennis | Senior Manager | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of expenses regarding payroll and rents for preparation of financial statements 2021 and e-mail to the client. | 0.70 | 683.00 | 478.10 |
| Mosdzin,Dennis | Senior Manager | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of expense accrual calculation for the financial statements 2021 | 0.40 | 683.00 | 273.20 |
| Mosdzin,Dennis | Senior Manager | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of compliance of the financial statements 2021 and the compilation report with the accounting standard IDW RS HFA 17 | 1.60 | 683.00 | 1,092.80 |
| Nguyen,Thinh | Staff | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Search rent / lease contract in Date database to build accrual in financial statement 2021 | 0.70 | 236.00 | 165.20 |
| Nguyen,Thinh | Staff | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Discuss with Dennis to calculate the rent provision and severance cost for financial statement 2021 | 0.30 | 236.00 | 70.80 |
| Nguyen,Thinh | Staff | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calculate severance cost to build accrual in financial statement 2021 | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Analyze the renting contract and the settlement contract for preparation financial statement 2021 | 1.00 | 236.00 | 236.00 |
| Nguyen,Thinh | Staff | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Calculation the renting cost in 6 months to build accrual in financial statement 2021 | 0.80 | 236.00 | 188.80 |
| Bieganski,Walter | Client Serving Contractor WB | 9/29/2023 | US State and Local Tax | Review of workpapers that support the super-combined calculations | 1.50 | 200.00 | 300.00 |
| Short,Victoria | Manager | 9/29/2023 | Payroll Tax | Kathy Schultea and team requested a log of meetings with date, time, attendees and descriptions | 0.50 | 551.00 | 275.50 |
| Short,Victoria | Manager | 9/29/2023 | Payroll Tax | Reviewing updated correspondence in states' portals for payroll tax accounts | 0.80 | 551.00 | 440.80 |
| Hernandez,Nancy I. | Senior Manager | 9/29/2023 | ACR Bookkeeping/ACR Statutory Reporting | Review of outstanding data pending to be provided by client on Germany and Switzerland reporting and review of latest draft monthly reports prior to submitting to FTX and RLKS - Continued post comments | 0.50 | 683.00 | 341.50 |
| Hall,Emily Melissa | Senior | 9/30/2023 | US State and Local Tax | Internal call to discuss updates to state tax modification for FTX super-combined returns. EY Attendees: E. Hall, E. Zheng | 0.40 | 415.00 | 166.00 |
| Zheng,Eva | Manager | 9/30/2023 | US State and Local Tax | Internal call to discuss updates to state tax modification for FTX super-combined returns. EY Attendees: E. Hall, E. Zheng | 0.40 | 551.00 | 220.40 |
| Hall,Emily Melissa | Senior | 9/30/2023 | US State and Local Tax | Updated and re-printed FTX super-combined returns in OneSource to reflect updated modifications. | 2.40 | 415.00 | 996.00 |
| Zheng,Eva | Manager | 9/30/2023 | US State and Local Tax | Review and revise MA workbook | 1.90 | 551.00 | 1,046.90 |
| Zheng,Eva | Manager | 9/30/2023 | US State and Local Tax | Review and revise ME workbook | 1.60 | 551.00 | 881.60 |
| Zheng,Eva | Manager | 9/30/2023 | US State and Local Tax | Review and revise NYC workbook | 0.40 | 551.00 | 220.40 |
| Zheng,Eva | Manager | 9/30/2023 | US State and Local Tax | Review and revise NYS workbook | 0.50 | 551.00 | 275.50 |
| Scott,James | Client Serving Contractor JS | 9/30/2023 | Non US Tax | Non-US updates relating to Gibraltar, Hong Kong | 0.90 | 600.00 | 540.00 |
| Scott,James | Client Serving Contractor JS | 9/30/2023 | US State and Local Tax | Review of state income tax filings for tax year 2022 | 0.70 | 600.00 | 420.00 |
| Krug,Judith | Senior Manager | 9/30/2023 | Payroll Tax | Deregistration of German entity from the statutory accident insurance, Correspondence client, Reminder client, Info EY US | 0.30 | 683.00 | 204.90 |
| | | | | | | | |
| | | | | | 2,711.60 | | \$ 1,356,469.80 |